

**DEFENCE SERVICES REGULATIONS, INDIA**

# **PENSION REGULATIONS**

**FOR THE**

## **ARMY IN INDIA**

### **PART III**

**Rules made by the Governor General**

**1940**

**(Amendments issued up to April 1940 are incorporated in these Regulations).**



**PUBLISHED BY MANAGER OF PUBLICATIONS, DELHI**  
**PRINTED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, NEW DELHI**  
**1940**

# **List of Agents in India from whom Government of India Publications are available.**

## **(a) PROVINCIAL GOVERNMENT BOOK DEPOTS.**

**ASSAM** :—Superintendent, Assam Secretariat Press, Shillong.  
**BIHAR** :—Superintendent, Government Printing, P. O. Gulzarbagh, Patna.  
**BOMBAY** :—Superintendent, Government Printing and Stationery, Queen's Road, Bombay.  
**CENTRAL PROVINCES** :—Superintendent, Government Printing, Central Provinces, Nagpur.  
**MADRAS** :—Superintendent, Government Press, Mount Road, Madras.  
**NORTH-WEST FRONTIER PROVINCE** :—Manager, Government Printing and Stationery, Peshawar.  
**ORISSA** :—Press Officer, Secretariat, Cuttack.  
**PUNJAB** :—Superintendent, Government Printing, Punjab, Lahore.  
**SIND** :—Manager, Sind Government Book Depot and Record Office, Karachi (Sadar).  
**UNITED PROVINCES** :—Superintendent, Printing and Stationery, U. P., Allahabad.

## **(b) PRIVATE BOOK-SELLERS.**

Aero Stores, Karachi.  
 Agarwala & Co., Padri-ki-Haveli, Patna City, Messrs. J. N. P.  
 Army Musketry Stores, Moga (Punjab).  
 Associated News Agency, Big Bazar, Quilon.  
 Banthiya & Co., Ltd., Station Road, Ajmer.  
 Bengal Flying Club, Dum Dum Cantt.†  
 Bhawnani & Sons, New Delhi.  
 Bombay Book Depot, Charni Road, Girgaon, Bombay.  
 Book Company, Calcutta.  
 Booklover's Resort, Talikad, Trivandrum, South India.  
 British Stationery Mart, Peshawar.  
 Buckingham & Co., Booksellers & Stationers, Greenwood Street, Slakot City.  
 Burma Book Club, Ltd., Rangoon.  
 C. P. Circulating Library and Book Depot, Civil East Street, Cantonment, Jubbulpur.  
 Chandrakant Chimanlal Vora, Ahmedabad.  
 Chatterjee & Co., 3, Bacharam Chatterjee Lane, Calcutta.  
 Chitney & Sons, Booksellers, etc., Dhantoli, Nagpur, C. P.  
 Chukervetty, Chatterjee & Co., Ltd., 13, College Square, Calcutta.  
 Company Law Institute, Thyagarayanagar, Madras\*.  
 Das Gupta & Co., 54/3, College Street, Calcutta.  
 Dastane Brothers, Home Service, 455, Raviwar Peth, Poona 2.  
 Delhi and U. P. Flying Club, Ltd., Delhi.†  
 Eastern Publishing and Stationery, Ltd., 10, Chamberlain Road, Lahore.  
 English Book Depot, Ferozepore.  
 English Book Depot, Taj Road, Agra.  
 English Bookstall, Karachi.  
 English Book Store, Abbottabad, N.-W. F. P.  
 Faqr Chand Marwah, Peshawar Cantonment.  
 Higginbotham, Madras.  
 Hindu Library, 137/F, Balaram De Street, Calcutta.  
 H. L. College of Commerce, Co-operative Stores, Ltd., Ahmedabad.  
 Hyderabad Book Depot, Chaderghat, Hyderabad (Deccan).  
 Ideal Book Depot, Rajpur Road, Dehra Dun and Big Bazar, Meerut.  
 Imperial Book Depot and Press, near Jama Masjid, (Machhilwalan), Delhi.  
 Imperial Publishing Coy., Lahore.  
 Indian Army Book Depot, Dayalbagh, Agra.  
 Indian Army Book Depot, Daryaganj, Delhi.  
 International Book Service, Poona 4.  
 Jain & Bros., Sarafa Road, Gwalior, Messrs. M. B.  
 Jaina & Bros., Mori Gate, Delhi and Connaught Place, New Delhi, Messrs. J. M.  
 Joshi, News Agent, Devgad Baria, via Piprod, Bombay.  
 Mr. V. G.  
 Kansil & Co., 9, Commercial Buildings, The Mall, Lahore, Messrs. N. C.  
 Karnataka Sahitya Mandir, Publishers and Direct Importers, Dharwar (S. Sind).  
 Kitabistan, 17-A, City Road, Allahabad.  
 Krishnaswami & Co., Teppakulam P. O., Trichinopoly Fort, Messrs. S.  
 Lahiri & Co., Ltd., Calcutta, Messrs. S. K.  
 Little Flower & Co., 44, Lingha Chetty Street, G. T. Madras.  
 London Book Co. (India), Arbab Road, Peshawar.  
 Lyall Book Depot, Lyallpore.  
 Macmillan & Co., Ltd., 294, Bow Bazar Street, Calcutta.  
 Malhotra & Co., Post Box No. 94, Lahore, Messrs. U. P.  
 Mathur & Co., Chatur-Vilas, Faota, Civil Lines, Jodhpur, Messrs. B. S.  
 Minerva Book Shop, Anarkali Street, Lahore.  
 Modern Book Depot, Bazar Road, Slakot Cantt.  
 Modern Times, Moheni Road, Lahore.  
 Mohanlal Dossabhai Shah, Rajkot.  
 National Book House, Jeonamandi, Agra.  
 New Book Co., "Kitab Mahal", 188-90, Hornby Road, Bombay.  
 Newman & Co., Ltd., Calcutta, Messrs. W.  
 Oxford Book and Stationery Company, Delhi.  
 Parikh & Co., Baroda, Messrs. B.  
 Pioneer Book Supply Co., 219, Cloth Market, Delhi.  
 Popular Book Depot, Grant Road, Bombay.  
 Punjab Religious Book Society, Lahore.  
 Punjab Sanskrit Book Depot, Lahore.  
 Raghunath Prasad & Sons, Patna City.  
 Rainas News Agency, The Bund, Sri Nagar, Kashmir.  
 Rama Book Depot, Sarai Hussain, Aligarh.  
 Rama Krishna & Sons, Booksellers, Anarkali, Lahore.  
 Ram Krishna Bros., Opposite Biahrambag, Poona City.  
 Ramesh Book Depot and Stationery Mart, Kashmir Gate, Delhi.  
 Ray & Sons, 43, K. & L. Edwardes Road, Rawalpindi, Messrs. J.  
 Roy Chowdhury & Co., 72, Harrison Road, Calcutta, Messrs. N. M.  
 Saraswati Book Depot, 15, Lady Hardinge Road, New Delhi.  
 Sarcar & Sons, 15, College Square, Calcutta, Messrs. M. G.  
 Sarkar & Sons, Ltd., 1-1-1C, College Square, Calcutta, Messrs. S. C.  
 Sharada Mandir, Ltd., Nai Sarak, Delhi.  
 Shri Samarth Book Depot, Ramchandra Buildings Near Portuguese Church, Girgaon, Bombay.  
 Standard Book Depot, Cawnpore.  
 Standard Book Depot, The Mall, Cawnpore and Simla.  
 Standard Bookstall, Karachi.  
 Standard Bookstall, Quetta.  
 Standard Law Book Society, 79/1, Harrison Road, Calcutta.  
 Subnan, Bookseller and Publisher, Bilaspur, C. P., Mr. M. A.  
 Tara & Sons, Razmak (India), Messrs. B. S.  
 Taraporevala Sons & Co., Bombay, Messrs. D. B.  
 Thacker & Co., Ltd., Bombay.  
 Thacker, Spink & Co., (1933), Ltd., Calcutta.  
 Times Book Depot, Mohan Lal Road, Lahore.  
 Tripathi & Co., Booksellers, Princes Street, Kalbadevi Road, Bombay, Messrs. N. M.  
 University Book Agency, Kacheri Road, Lahore.  
 Upper India Publishing House, Ltd., Literature Palace, Ammuddavla Park, Lucknow.  
 Varadachary & Co., Madras, Messrs. P.  
 Venkataraman, Nagapatam, Mr. B.  
 Venkatasubban, A., Law Bookseller, Vellore.  
 Verma's Cambridge Book Depot, Patna.  
 Wheeler & Co., Allahabad, Calcutta and Bombay, Messrs. A. H.  
 Young Man & Co. (Regd.), Egerton Road, Delhi.

\*Agent for Income Tax, Laws and allied publications only.

†Agents for Publications on Aviation only.

**Register of corrections posted.**

No. and date of correction.	Initials of person by whom posted and date.	No. and date of correction.	Initials of person by whom posted and date.

**Register of corrections posted.**

No. and date of correction.	Initials of person by whom posted and date.	No. and date of correction.	Initials of person by whom posted and date.

## PREFACE.

The rules in Pension Regulations for the Army in India are made by the Governor General. The regulations are divided into three parts, as follows :—

PART I—relating to the personnel specified in rule 1 thereof. The rules in this part are made with the approval of the Secretary of State for India.

PART II—relating to the personnel of the Indian Army other than those specified in rule 1 of Part I.

PART III—containing rules relating to delegation of powers and pension procedure affecting the personnel whose pensions are regulated by the rules in Part I and Part II.

2. In these regulations where reference is made to the Governor General it shall, in pursuance of the provisions of section 313 (3) of the Government of India Act, 1935, be construed as reference to the Governor General in Council until the establishment of the Federation.

C. MACI. G. OGILVIE,

*Secretary to the Government of India.*

*11th July 1940.*

---



## TABLE OF CONTENTS.

	PAGES.
Preamble . . . . .	v and vi
	Rules.
 <b>CHAPTER I—General Rules.</b>	
Extent of application . . . . .	1
Delay in settlement of pension claims and payment of pension to be avoided . . . . .	2
Premature discussion of questions affecting the pension of an individual . . . . .	3
Definition of certain terms . . . . .	4
 <b>CHAPTER II.—Applications for and Grant of Pensions—</b>	
<b>SECTION I.—APPLICATIONS—</b>	
When an application for pension or gratuity should be submitted . . . . .	16
Procedure for the submission and disposal of applications for pensions, gratuities and compassionate allowances . . . . .	17
Verification of the service of an applicant by the accounts officer . . . . .	18
Report of the accounts officer on applications for pensions, etc. . . . .	19
Pensions to be calculated to nearest anna . . . . .	20
 <b>SECTION II.—GRANTS—</b>	
Delegation of power to sanction pensions . . . . .	25
Definition of “competent authorities” for the purposes of certain rules . . . . .	26
Cases not covered by rule, if deserving, may be submitted to Governor General . . . . .	27
Communication of sanction to the accounts officer . . . . .	28
 <b>SECTION III.—ANTICIPATORY PENSIONS AND ADVANCES OF PENSION—</b>	
Anticipatory pensions . . . . .	33
Advances of family pension to widows of King’s commissioned officers . . . . .	34
Advances of service pension to British soldiers discharged to pension in India . . . . .	35
Advances of service pension to Indian soldiers . . . . .	36
 <b>CHAPTER III—Payment of Pensions—</b>	
<b>SECTION I.—GENERAL RULES—</b>	
Date of commencement of pension . . . . .	40
Duration of pension . . . . .	41

	Rules.
Mode of payment of pension of pensioners other than Indian military pensioners . . . . .	42
Mode of payment of pension of Indian military pensioners . . . . .	43
Agencies for payment of pension . . . . .	44
<b>SECTION II—PAYMENT IN INDIA—</b>	
How and by whom arrangements for payment are made . . . . .	51
Identification of a pensioner other than an Indian military pensioner before payment is made . . . . .	52
Identification of an Indian military pensioner before payment is made . . . . .	53
Payment to agents . . . . .	54
Payment of pension by money orders . . . . .	55
Certificate of re-employment, non-employment, etc. . . . .	56
Payment of arrears of pension to pensioners who neglect to draw their pensions for a long period . . . . .	57
Reduction or forfeiture of pension of an Indian military pensioner convicted of serious crime or guilty of grave misconduct . . . . .	58
Restoration of a pension forfeited . . . . .	59
Payments of pension in respect of deceased pensioners other than Indian military pensioners . . . . .	60
Payments in respect of deceased Indian military pensioners . . . . .	61
Attachment of pension by civil courts in India . . . . .	62
Transfer of payment of pension in India . . . . .	63
Payments of rupee rates of pension in India in cases where pension is expressed in alternative sterling and rupee rates . . . . .	64
Payment of a compassionate allowance to the widow or child of a V. C. O. . . . .	65
Payment of O. B. I. allowance . . . . .	66
Issue of supplementary instructions by the C. M. A. and P. and the Director-General, Posts and Telegraphs . . . . .	67
<b>SECTION III—PAYMENT IN THE U. K., A BRITISH DOMINION, COLONY OR POSSESSION AND TRANSFERS FROM ONE COUNTRY TO ANOTHER—</b>	
Payment in the U. K. . . . .	71
Payment in a British dominion, colony or possession . . . . .	72
Transfer from one country to another . . . . .	73
<b>CHAPTER IV—Limitation of Claims—</b>	
<b>SECTION I—FIRST CLAIMS FOR PENSION OR ALLOWANCE AND CLAIMS FOR GRATUITIES—</b>	
General provisions . . . . .	77
Special provisions in respect of widows of King's commissioned officers, etc. . . . .	78
Special provisions in respect of families of Indian troops . . . . .	79
Claims for reckoning former service . . . . .	80

Definition of the term "claimant" for the purpose of Indian military pensions . . . . .	81
<b>SECTION II—CLAIMS FOR ARREARS OF PENSION BY PENSIONERS WHO NEGLECT TO DRAW THEIR PENSIONS—</b>	
General provisions . . . . .	84
Special provisions for Indian troops and their families . . . . .	85
<b>CHAPTER V.—Recoveries and Overpayments—</b>	
Recovery of public claims, regimental debts and regimental claims . . . . .	88
Mode of recovery of public claims (other than overpayments of pension),— regimental debts and regimental claims . . . . .	89
Overpayments of pension in India not due to an error in law—how adjusted . . . . .	92
Overpayments of pension in India due to an error in law—how adjusted . . . . .	93
Overpayments in India on account of the grant of two family pensions to one Indian military family pensioner . . . . .	94
Overpayments to female Indian military pensioners . . . . .	95
Overpayments of pension not due to an error in law to pensioners residing in colonies having a direct account with India . . . . .	96
Overpayments of pension due to an error in law to pensioners in colonies having a direct account with India . . . . .	97
Powers of the C. M. A. and P. to write off irrecoverable overpayments of pension . . . . .	98
Overpayments indicating defective system or serious failure of audit . . . . .	99
<b>CHAPTER VI.—Procedure for Commutation of Pension—</b>	
<b>SECTION I.—KING'S COMMISSIONED OFFICERS OF INDIAN SERVICES, DEPARTMENTAL OFFICERS AND WARRANT OFFICERS OF THE I. U. L., AND SOLDIER MECHANICS OF THE I. O. D. AND INDIAN COMMISSIONED OFFICERS—</b>	
Extent of application . . . . .	106
Submission of application and arrangement for medical examination . . . . .	107
Production of proof of age . . . . .	108
Medical board's fees—By whom borne in India . . . . .	109
Form of medical board report . . . . .	110
Payment of commuted value . . . . .	111
Re-opening of rejected applications for commutation . . . . .	112
Recovery of public claims from the commuted value . . . . .	113
<b>SECTION II—SENIOR ASSISTANT SURGEONS AND ASSISTANT SURGEONS OF THE I. M. D.—</b>	
Extent of application . . . . .	118

	Rules.
Submission of application and arrangement for medical examination . . . . .	119
Conditions for sanctioning commutation of pension, in the case of a warrant officer . . . . .	120
Production of proof of age . . . . .	122
Medical board's fees—By whom borne in India . . . . .	123
Form of medical board report . . . . .	124
Payment of commuted value . . . . .	125
Cancellation of commutation in the case of a warrant officer . . . . .	126
Reopening of rejected applications for commutation . . . . .	127
Recovery of public claims from the commuted value . . . . .	128

## APPENDICES.

	Pages.
I.—Lists of pension paying stations in India where military pensions are paid . . . . .	87
II.—List of pension paying stations in British dominions, colonies or possessions and in Arabia, Iran and Iraq . . . . .	113
III.—List of institutions recognised as suitable for the reception of widows and orphans of British soldiers under the Shelter Scheme . . . . .	116
IV.—Form of application for commutation of pension of King's commissioned officers, etc. . . . .	118
V.—Form of application for commutation of pension of assistant surgeons of warrant rank of the I. M. D. . . . .	119
VI.—Instructions for the verification of date of birth for purposes of commutation of pensions of officers . . . . .	121

v

PREAMBLE.

EDWARD, R. & I.

Whereas by Section 136 of the Army Act it is enacted that the pay of an officer or soldier of His Majesty's Regular Forces shall be paid without any deduction other than the deductions authorised by that or any other Act, or by any Royal Warrant for the time being, or by a law passed by the Governor-General of India in Council ;

And whereas it is commanded in the Warrant of Our late Royal Mother, dated the 26th October 1900, that the pay, non-effective pay, and all other emoluments granted by that Her Warrant to an officer, soldier, or other person, shall be held liable to be stopped, on the order of Our Secretary of State, to meet any public claim there may be against him, any regimental debt that may be due from him, or any regimental claim which Our Secretary of State may direct him to pay ;

And whereas We deem it expedient that like provisions shall be extended to Our Indian Empire, wherein the provisions of the above Warrant, as regards full pay and allowances and other pecuniary benefits, are not in force ;

We do hereby command that the pay, non-effective pay, and all other emoluments payable under the Army Regulations, India, to an officer, soldier, or other person, shall be held liable to be stopped, upon the general or special order of the Governor-General of India in Council, to meet any public claim there may be against him, any regimental debt that may be due from him, or any regimental claim which the Governor-General of India in Council may direct him to pay :

Provided that every case in which any emolument payable to an officer, soldier, or other person has been so stopped shall, if such officer, soldier, or other person so requires, be reported to the Secretary of State for India in Council who may pass such order thereon as he thinks fit.

*Definition.*

" Public claim " shall be held to mean any public debt or disallowance, including any over-issue made through an error as to the facts ; or a deficiency or irregular expenditure of public money or stores of which, after due investigation, no explanation satisfactory to the Governor-General of India in Council is given by the person who is responsible for the same.

Given at Our Court at St. James', this 22nd day of February 1902, in the second year of Our Reign.

By His Majesty's Command,  
GEORGE HAMILTON

2. In exercise of the powers conferred on him by the above Royal Warrant, the Governor-General in Council is hereby pleased to direct that the pay, non-effective pay, and all other emoluments payable under the Army Regulations, India, to any officer, soldier, or other person, shall be stopped to meet any public claim there may be against him, any regimental debt that may be due from him, or any regimental claim which the Governor-General in Council may direct him to pay.

NOTE.—In addition to the stoppages enforceable under the above Royal Warrant, the Governor-General in Council can also order penal stoppages under the provisions of Section 137 (4) of the Army Act, from the pay of officers serving in India.

J. B. BRUNYATE,

*Secretary to the Government of India,  
Finance Department.*

3. In partial modification of the above orders, the Governor-General in Council is pleased to direct that a public claim or regimental debt shall not be recovered from the wound, injury or disability pension of an officer or soldier except under the special orders of the Government of India.

G. M. YOUNG,

*Secretary to the Government of India,  
Army Department.*

## **CHAPTER I—GENERAL RULES.**

### **1. Extent of application.**

Unless otherwise provided, the rules in this part shall apply to all personnel whose pensions are regulated under Parts I and II of these regulations.

### **2. Delay in settlement of pension claims and payment of pension to be avoided.**

All officers of Government who are responsible for dealing with the pension claims shall bear in mind that delay in the payment of pension may involve great hardship and shall do everything in their power to prevent or shorten to the utmost such delays.

### **3. Premature discussion of questions affecting the pension of an individual.**

Questions affecting the pension or pensionable service of an individual, the decision of which depends on circumstances known at the time may be considered as soon as they arise. Any abstract questions, or questions the decision of which depends on possible circumstances that may arise in future or in hypothetical conditions, shall not be raised or discussed until the individual concerned retires or is about to retire.

### **4. Definition of certain terms.**

In the following rules

- (i) the phrase "Indian officers" shall mean Viceroy's commissioned officers including officers holding honorary King's commissions and commissions as honorary Indian commissioned officers in His Majesty's Indian Land Forces.
- (ii) the term "pension" shall include gratuity except when it is used in contradistinction to the term "gratuity".
- (iii) the phrase "Indian military pensioners" shall mean individuals pensioned under the rules in Chapter VII of Part II of these regulations.

6.

7.

8.

9.

10.

11.

12.

13.

14.

15.

## CHAPTER II—APPLICATIONS FOR AND GRANT OF PENSIONS AND GRATUITIES.

### SECTION I—APPLICATIONS.

#### 16. When an application for pension or gratuity should be submitted.

(a) An application for pension or gratuity shall normally be submitted as soon as possible after the occurrence of the casualty which gives rise to the claim.

(b) In order, however, to minimise, as far as possible, delays in the issue of authority for payment of service pensions, the following exceptions shall be made to this rule :—

(i) It shall be permissible for an individual taking leave preparatory to retirement, to submit a formal application for pension on proceeding on leave, if a specific declaration is made of intention to retire at the end of leave and if the proposed date of retirement is definitely known.

(ii) Applications for service pensions and gratuities in respect of Indian officers, warrant officers, and other ranks and enrolled non-combatants (including followers) governed by military rules for pension purposes shall be submitted to the accounts officer concerned at least one month before the individual is due to leave his unit on transfer to the pension establishment. This rule may be relaxed in special cases at the discretion of the O. C. unit.

(c) In the cases referred to in clause (b) above, the sanctioning authority may sanction the pension not more than one month before the date from which it has to take effect.

#### 17. Procedure for the submission and disposal of applications for pensions, gratuities, allowances, etc.

The procedure to be followed in the submission and disposal of applications for pensions, gratuities, allowances, commutation of pension, etc., shall be as laid down in the following table. The instructions printed on the forms of application and other prescribed forms shall be complied with when applications are submitted.

Item No.	Categories of personnel.	Nature of claim.	Form of application and supporting documents required.	To whom application should be submitted.	Remarks
1	2	3	4	5	6
1	King's commissioned officers of the Indian Services and Special List Quarter masters of the Indian Army.	Retiring pensions and gratuities.	Nil	....	<p>On the retirement of an officer being approved, action for the grant of the pension or gratuity admissible will be taken as follows :—</p> <p>If the officer retires in the U. K., Europe or Canada. By the U. S. of S. for India, India Office, London.</p> <p>If the officer retires elsewhere. By the authorities in India. On the retirement of an officer being approved, the Military Secretary, A. H. Q., will inform</p>

the C.M.A. and P. who will submit an audit report on the pension or gratuity admissible to the A. G. in India.

The remarks against item 1 shall apply provided that all questions of attributability or otherwise to military service of a disease (as distinct from wound or injury) shall be decided by the Secretary of State for India. (The accounts officer is the C.M.A. and P. for both disability pensions and gratuities).

....

Medical board reports on A. F. A-45 and A. F. A-46-A, and in cases other than those of injuries due to accidents, I. A. F. M-1231. In cases of injuries due to accidents, courts of enquiry proceedings in place of I. A. F. M-1231.

Disability pensions and gratuities under military rules.

King's commissioned officers of the Indian Services and Special List Quartermasters of the Indian Army.

Item No.	Categories of personnel.	Nature of claim.	Form of application and supporting documents required.	To whom application should be submitted.	Remarks.
1	2	3	4	5	6
3	King's commissioned officers of the Indian Services and Special List Quartermasters of the Indian Army.	Family pensions and gratuities under military rules.	<p><i>Widows and children.</i></p> <p>(1) I. A. F. A-305.</p> <p>(2) Attested copy of marriage certificate, except in the case of officers who are Indian non-Christians.</p> <p>(3) Death certificate of husband or father and in cases other than those due to injuries, I. A. F. M-1231. In cases of deaths due to accidents, courts of enquiry proceedings in place of I. A. F. M-1231.</p> <p>(4) Certified extract from register of births, or baptismal certificate, for each child, except in the case of officers who are Indian non-Christians.</p> <p>(5) I. A. F. A-307 (A) and certificate of income from the Income-Tax authorities. These are required</p>	<p>From the claimant direct to—</p> <p>(a) the Under Secretary of State for India, India Office, London, in the case of those residing in the U. K., Europe or Canada or a British dominion, colony or possession which accounts with the India Office.</p> <p>(b) the C. M. A. and P. Lahore, in the case of those residing elsewhere.</p>	

only in the case of pensions and compassionate allowances at *ordinary* rates.

In the case of officers, who are Indian non-Christians, in lieu of marriage and baptismal certificates, the declaration on I. A. F. A-305 shall include information about marriage and dates of birth of children.

*Parents.*

- (1) I. A. F. A-305 (A).
- (2) Death certificate in respect of the deceased officer and I. A. F. M-1231 or court of enquiry proceedings as the case may be.
- (3) Certificate of marriage in respect of mothers, except in the case of officers who are Indian non-Christians.
- (4) Certificate of birth of the parents, except in the case of officers who are Indian non-Christians.

Item No.	Categories of personnel.	Nature of claim.	Form of application and supporting documents required.	To whom application should be submitted.	Remarks.
1	2	3	4	5	6
4	Q. A. M. N. S. I.	Retiring and disability pensions.	<p>In the case of officers who are Indian non-Christians, in lieu of marriage or birth certificates, the declaration on I. A. F. A-305-A shall include information about marriage and dates of birth.</p> <p><i>Brothers and sisters.</i></p> <p>(1) I. A. F. A-305 (B).</p> <p>(2) Death certificate in respect of the deceased officer and I. A. F. M-1231 or court of enquiry proceedings as the case may be.</p> <p>(3) Certificate of birth of brothers and sisters, except in the case of officers who are Indian non-Christians.</p> <p>In the case of officers who are Indian non-Christians, the declaration on I. A. F. A-305 (B) shall include information about date of birth.</p> <p>Application in manuscript together with a certificate of any periods of service under the Imperial or</p>	From the applicant to the U. S. of S. for India, India Office, London, in the case of	

other Government, and in addition A. F. A-45 and 45-A in cases of invaliding.		Ditto	5
Family pensions	(1) Application in manuscript. (2) Death certificate in respect of the deceased lady nurse. (3) I. A. F. M-1231, in cases other than those due to injuries, and court of enquiry proceedings in cases of deaths due to accidents.	Ditto	5
a lady nurse retiring in the U. K., Europe and Canada. From the O. C. unit to the C. M. A. and P., through the— brigade commander, district commander, (or independent area commander) and D. M. S. in India, in the case of a lady nurse retiring elsewhere provided that attributability or otherwise to military service of a disease (as distinct from wound or injury) shall be decided with the approval of the Secretary of State for India.	From the claimant direct to— (a) the U. S. of S. for India, India Office, London, in the case of those residing in the U. K., Europe or a British dominion, colony or possession which accounts with the India Office. (b) the C. M. A. and P. Lahore, in the case of those residing elsewhere.		

Item No.	Categories of personnel.	Nature of claim.	Form of application and supporting documents required.	To whom application should be submitted.	Remarks.
2	Departmental officers and departmental warrant officers, class I, of the I. U. I.	Retiring pensions	(a) Documents specified in R. A. I. Instruction 169, in the case of those retiring in the U. K.	(a) From the officer responsible for the maintenance of records of service to the Secretary, Military Department, India Office, London, through the proper channel, in the case of those retiring in the U. K., Europe or Canada.	6
			(b) I. A. F. A-311, I. A. F. A-312, and a copy of A. F. B-200, in the case of those retiring elsewhere.	(b) from the O. C. unit to the C. M. A. and P. or the C. A. F. A. through the head of the department, in the case of those retiring elsewhere.	
7	Ditto	Disability pension or gratuity under military rules.	(1) Documents specified against the preceding item and, in addition, A. F. A-45 and A. F. A-45-A. (2) I. A. F. M-1231 in cases other than those of injuries due to accidents and court of enquiry proceedings in cases of injuries due to accidents.	As at item 6, provided that attributability or otherwise to Military Service of a disease (as distinct from wound or injury) shall be decided with the approval of the Secretary of State for India.	

8	Ditto	Family pensions and gratuities under military rules.	<p><i>Widows and children.</i></p> <p>(1) I. A. F. A-305.  (2) I. A. F. A-312.  (3) Attested copy of marriage certificate.  (4) Death certificate of husband or father and I. A. F. M-1231 in cases other than those due to injuries and court of enquiry proceedings in cases of deaths due to injuries caused by accidents.  (5) Certified extract from register of births or baptismal certificate for each child.  (6) I. A. F. A-307 (A) and certificate of income from Income-Tax authorities, in the case of pensions to widows and allowances to children at <i>ordinary rates</i>.</p>	<p>(i) From claimant direct to the U. S. of S. for India, India Office, London, in the case of those residing in the U. K., Europe or Canada or a British dominion, colony or possession which accounts with the India Office.  (ii) From claimant direct to the C. M. A. and P. in the case of those residing elsewhere.</p>
			<p><i>Parents.</i></p> <p>(1) I. A. F. A-305 (A) in the case of departmental officers and I. A. F. A-394 in the case of departmental warrant officers, Class I.  (2) Death certificate in respect of the deceased officer or warrant officer and I. A. F. M-1231 or court of enquiry proceedings, as the case may be.</p>	

Item No.	Categories of personnel.	Nature of claim.	Form of application and supporting documents required.	To whom application should be submitted.	Remarks.
1	2	3	4	5	6
9	British soldiers of the late Local Service.	Family pension to widows.	<p>(3) Certificate of marriage in the case of mothers. of</p> <p>(4) Certificate of birth of the parents.</p> <p><i>Brothers and sisters.</i></p> <p>(1) I. A. F. A-305 (B) in the case of departmental officers and I. A. F. A-394 in the case of departmental warrant officers, class I.</p> <p>(2) Death certificate in respect of the deceased officer or warrant officer and I. A. F. M-1231 or court of enquiry proceedings, as the case may be.</p> <p>(3) Certificate of birth of brothers and sisters.</p>	<p>From the claimant direct to the—</p> <p>(i) U. S. of S. for India, India Office, London, in the case of those residing in the U. K. or a British dominion, colony or possession</p>	

10	Indian commissioned officers including those of the I. M. S.	Retiring pensions and gratuities.	Nil	.....	which accounts with the India Office. (2) C. M. A. and P. in the case of those residing elsewhere.
11	Ditto	Disability pensions and gratuities under military rules.	A. F. A-45 and A. F. A-45-A. I. A. F. M-1231 in cases other than those of injuries due to accidents, or court of enquiry proceedings, in cases of injuries due to accidents.	.....	On the retirement of an officer being approved, the Military Secretary, A. H. Q. will inform the C. M. A. and P. who will submit an audit report on the pension or gratuity admissible, to the A. G. in India.
12	Ditto	Family pensions and gratuities under military rules.	<i>Widows and children.</i> (1) I. A. F. A-305. (2) Death certificate of husband or father. I. A. F. M-1231 in cases other than those due to injuries or court of enquiry proceedings in cases of deaths due to accidents.	From the claimant direct to the C. M. A. and P.	

Item No.	Categories of personnel.	Nature of claim.	Form of application and supporting documents required.	To whom application should be submitted.	Remarks.
1	2	3	<p data-bbox="623 933 637 952">4</p> <p data-bbox="651 797 819 1087">(3) In the case of Christians—attested copy of marriage certificate in respect of the widow and certified extract from register of births or baptismal certificate, for each child.</p> <p data-bbox="819 797 986 1087">In the case of non-Christians—the declaration on I. A. F. A-305 should include that about the marriage of the widow to the deceased officer and about the dates of birth of children.</p> <p data-bbox="986 797 1113 1087">(4) I. A. F. A-307 (A) and certificate of income from the Income-Tax authorities, in the case of pensions and children's allowances at ordinary rates.</p> <p data-bbox="1127 894 1155 991"><i>Parents.</i></p> <p data-bbox="1155 855 1183 1078">(1) I. A. F. A-305-A.</p> <p data-bbox="1183 797 1307 1087">(2) Death certificate in respect of the deceased officer, and I. A. F. M-1231 or court of enquiry proceedings, as the case may be.</p>	5	6

(3) In the case of Christians—certificate of marriage in respect of mothers and certificate of birth of parents.

In the case of non-Christians—the declaration on I. A. F. A-305-A should be suitably modified in manuscript to include that about the marriage of the mother and dates of birth of the parents.

*Brothers and sisters.*

(1) I. A. F. A-305 (B).  
(2) Death certificate in respect of the deceased officer and I. A. F. M-1231 or court of enquiry proceedings, as the case may be.

(3) In the case of Christians—certificate of birth of brothers and sisters.

In the case of non-Christians—the declaration on I. A. F. A-305-B should include that about date of birth.

Item No.	Categories of personnel.	Nature of claim.	Form of application and supporting documents required.	To whom application should be submitted.	Remarks.
1	2	3	4	5	6
13	I. M. D. (Assistant Surgeons' Branch).	Retiring pensions and gratuities.	I. A. F. A-311. I. A. F. A-312.	From the O. C. unit to the C. M. A. and P., Lahore, through the D. G., I. M. S.	
14	Ditto	Disability pension or gratuity under military rules.	I. A. F. A-311. I. A. F. A-312. A. F. A-45. A. F. A-45-A.		
			I. A. F. M-1231 in cases other than those of injuries due to accidents; court of enquiry proceedings in cases of injuries due to accidents.		
15	Ditto	Family pensions and gratuities under military rules.	As specified against item 8	From the claimant direct to the C. M. A. and P., Lahore.	
16	I. M. N. S.	Retiring pensions and gratuities.	Application in manuscript	From the O. C. unit to the C. M. A. and P., through the brigade and district commanders (or independent area commander) and D. M. S. in India.	
17	Ditto	Disability pensions and gratuities.	(1) Application in manuscript and A. F. A-45 and A-45-A. (2) I. A. F. M-1231, in cases other than those of injuries due to accidents and court of enquiry proceedings, in cases of injuries due to accidents.		

18	Hospital matrons	Gratuity	Contingent bill.	From the O. C. unit to the C. M. A. and P. through the A. D. M. S.
19	Soldiers of the Auxiliary Force, India.	Disability pensions	<p>(1) A. F. A-45 and 45-A, in cases other than those of injuries due to accidents and court of enquiry proceedings in cases of injuries due to accidents.</p> <p><i>Widows and children.</i></p> <p>(1) I. A. F. A-305.  (2) Attested copy of marriage certificate.  (3) Death certificate of husband or father. I. A. F. M-1231 in cases other than those due to injuries and court of enquiry proceedings in cases of deaths due to accidents.  (4) Certified extract from register of births or baptismal certificate for each child.</p>	From the O. C. unit to the C. M. A. and P.
20	Ditto	Family pension	Ditto.	

Item No.	Categories of personnel.	Nature of claim.	Form of application and supporting documents required.	To whom application should be submitted.	Remarks.
2		3	4 <i>Parents.</i> (1) I. A. F. A-394. (2) Death certificate in respect of the deceased soldier and I. A. F. M-1231 or court of enquiry proceedings, as the case may be. (3) Certificate of marriage in the case of mothers. (4) Certificate of birth of the parents. <i>Brothers and sisters.</i> (1) I. A. F. A-394. (2) Death certificate in respect of the deceased soldier. I. A. F. M-1231 or court of enquiry proceedings as the case may be. (3) Certificate of birth of brothers and sisters.	5	6
21	King's commissioned British officers, departmental officers and warrant officers of the I. U. L. and British soldiers,	Compassionate allowance to families in cases not covered by rule.	Application in manuscript	Headquarters of the command or the independent district, in which residing.	The G. O. C.-in-Chief of the command or the independent district commander receiving the application will investigate the case fully and if the case is, in his

opinion, deserving, will submit it together with his recommendation through the C. M. A. and P. to the A. G. in India.

Application for admission of women and children into recognised institutions, vide Appendix III may be submitted by collectors, deputy commissioners, political agents, Os. C. units or clergymen to the authority prescribed in column 5, through the local military authorities who, while reporting fully on the merits of each particular case, will also specify whether accommodation in the institution is available and what capitulation grant within the maximum specified in the rules, will be required. In cases where admission is required for a woman or child into an institution which is not recognised the application will be submitted for the orders of the Governor General by the district or independent area commander, through the local civil authority for report as to the suitability of the institution for the purpose.

senior assistant surgeons and assistant surgeons of the I. M. D.

British soldiers

Commander of the district or independent area in which residing.

Application in manuscript, supported by proof that the women and children are of European parentage as defined in the R. A. I.

Capitation allowance in respect of families admitted into charitable institutions.

Item No.	Categories of personnel.	Nature of claim.	Form of application and supporting documents required.	To whom application should be submitted.	Remarks.
2	Indian officers, warrant officers and other ranks; reservists; enrolled non-combatants (including followers) eligible for pension or gratuity under military rules.	3	4	5	6
23		Ordinary or special, retiring or invalid, pensions and gratuities together with continuance of personal allowances or special pensions or allowances attached to certain decorations.	(i) <i>All except those of I. M. D. and I. U. L.</i>  I. A. F. Y-1948. Record-copy of sheet roll and sanction of competent authority, where such is necessary under rule, and in the case of veterinary assistant surgeons, I. A. F. A-357 from the audit officer, showing the pay and allowances drawn during three years preceding discharge or three years ending on the date of the medical board, as the case may be. (Applications for the continuance of the O. B. I. or I. O. M. allowances to men discharged without pension will be submitted on I. A. F. A-369).	(4) From O. C. unit (parent unit in the case of V. C. Os. on the Supernumerary List) to C. M. A. and P. direct except in the cases specified in column 6.	(a) Indian officers recommended for continuance of personal allowance.. column 4 through d's-trict or independent area commander.  (b) Indian officers recommended for dismissal or area commander for compulsory transmission to A. G. in I n d i a (through G. O. C.-in-chief command or direct, as the case may be).

(ii) *I. M. D.*

I. A. F. A-311; I. A. F. A-312; and I. A. F. A-357 from the audit officer showing the pay and allowances drawn during the three years preceding discharge or three years ending on the date of the medical board as the case may be.

(iii) *I. U. L.*

I. A. F. Y-1948, and record copy of sheet roll.

(i) *Indian Army except I. M. D. and I. U. L.*

I. A. F. Y-1948. Record copy of sheet roll and in cases other than those of injuries due to accidents, I. A. F. M-1231. In cases of injuries due to accidents A. F. B-117 or proceedings of court of enquiry on A. F. A-2, as the case may be, shall be submitted in place of I. A. F. M-1231 (*vide* R. A. I. Instruction 446).

Ditto

Disability pensions under military rules.

(iz) From O. C. unit to C. M. A. and P. through the D. G., I. M. S.

(iiz) From O. C. unit to C. M. A. and P. through local head of department.

From O. C. unit to C. M. A. and P. direct except in cases specified in column 6.

In the case of Indian officers recommended for continuance of personal allowance, the application will be sent through the district or independent area commander.

1. Item No.	Categories of personnel. 2	Nature of claim. 3	Form of application and supporting documents required. 4	To whom application should be submitted. 5	Remarks. 6
			<p>I. A. F. M-1265 and record copy of sheet roll only in the case of renewals of temporary disability pensions and increases of permanent disability pensions.</p> <p>Service book or service roll shall accompany the application in place of the sheet roll, in the case of enrolled non-combatants and civilians for whom such service books or service rolls are maintained.</p> <p>(ii) <i>I. M. D.</i></p> <p>I. A. F. A-311, I. A. F. A-312, I. A. F. Y-1948, and in cases other than those of injuries due to accidents, I. A. F. M-1231. In cases of injuries due to accidents, A. F. B-117 or proceedings of court of enquiry, as the case may be, shall be submitted in place of I. A. F. M-1231.</p>	From the O. C. unit to C. M. A. and P. through D. G., I. M. S.	

25	Ditto	Former service to count for pension and gratuity.	<p>I. A. F. M-1265 only, for renewals of temporary disability pensions and increases of permanent disability pensions. (iii) <i>I. U. L.</i> As at (i) above</p> <p>(1) I. A. F. A-365. (2) Record copies of sheet rolls, in respect of former service as well as present service.</p> <p>I. A. F. A-366, I. A. F. A-393, Record copy of sheet roll of the deceased soldier, except in the case of the I. M. D.</p> <p>In cases of deaths other than those due to injuries, I. A. F. M-1231 and in the case of deaths due to accidents, court of enquiry proceedings on A. F. A-2 or A. F. B-117, as the case may be, <i>vide</i> R. A. I. Instruction 446.</p> <p>Service book or service roll shall be forwarded in place of the sheet roll, in the case of enrolled non-combatants and civilians for whom such service books or service rolls are maintained.</p>	<p>From O. C. unit to C. M. A. and P. through local head of department.</p> <p>From the O. C. unit to the C. M. A. of the area in which the unit is serving at the time of the submission of the claim.</p> <p>From the O. C. unit or local head of department to the C. M. A. and P.</p>
26	Ditto	Family pensions and gratuities and children's allowances together with continuance of special pensions or allowances attached to certain decorations.		

Item No.	Categories of personnel.	Nature of claim.	Form of application and supporting documents required.	To whom application should be submitted.	Remarks.
27	Temporary personnel	Compassionate allowance or gratuity.	4 I. A. F. Y-1948; I. A. F. A-367; record copy of sheet roll, and sanction of competent authority.	5 From the O. C. unit to C. M. A. and P.	6
28	Religious teachers	Gratuity	Contingent bill; record of service; sanction of the competent authority to the grant of gratuity.	From the O. C. unit to the C. M. A. and P.	
29	Private servants taken on field service.	Disability and family pensions.	Documents specified at items 24 and 26, except sheet rolls.	As at items 24 and 26.	
30	Viceroy's commissioned officers.	Compassionate allowance to widows and children of deceased V. C. Os. when death is not attributable to military service.	I. A. F. Z-2158 (in duplicate).	From O. C. unit or information to the A. G. in India direct, to reach him by 15th June annually.	Os. C. units and formations may also review and submit, if necessary, any case which may have previously been submitted to A. H. Q., or the Indian Soldiers' Board for consideration in connection with the distribution of other charitable funds. Once the grant of a compassionate allowance in any particular case has been sanctioned by the competent authority, the further procedure to be followed shall be the same as in the case of the family pension claim of an Indian military pensioner.

King's commissioned officers of the Indian Services, departmental officers and warrant officers of the I. U. L., soldier mechanics of the I. O. D., Indian commissioned officers including those of the I. M. S., senior assistant surgeons and assistant surgeons of the I. M. D.	Commutation of pension.	Forms published as Appendices in this Part, supported by proof of age of the applicant, except in the case of warrant officers and soldier mechanics of the I. O. D.	<p><i>In Europe.</i></p> <p>From applicant to the U. S. of S. for India, India Office, London.</p> <p><i>In India.</i></p> <p>From applicant to the headquarters of the command or independent district in which residing, through the C. M. A. and P.</p> <p><i>In a British dominion, colony or possession in direct account with India.</i></p> <p>From applicant to the Secretary to the Government of India, Defence Department, through the pension paying official and the C. M. A. and P.</p> <p><i>In a British dominion, colony, or possession which accounts with the India Office.</i></p> <p>From applicant to the U. S. of S. for India, India Office, through the pension paying official.</p>
--	-------------------------	--	---

### 18. Verification of service by the accounts officer.

In cases where a pension or gratuity is dependent on the length of an individual's qualifying service, such service shall normally be verified by the accounts officer as follows, before reporting on or sanctioning a claim for pension or gratuity :—

<i>Categories of personnel.</i>	<i>Documents to be used for verification.</i>
(i) King's commissioned officers of the Indian Army, I. M. S., R. E. (Indian Army) and "Special List" Quarter-masters of the Indian Army; King's commissioned officers of the British Service who have earned a service pension under the Indian regulations.	(i) Audited Indian Army List. [(In the case of British Service officers who have qualified for an Indian pension and for whom audited particulars of service are not given in the Indian Army List, verification of service shall be made from the War Office Army List, the Regimental Record of Service (A. F. B-199-A) and the Service Card (I. A. F. C. M. A.-313).]
(ii) Lady nurses of the Q. A. M. N. S. I.	(ii) Audited Indian Army List.
(iii) Departmental officers and departmental warrant officers class I, of the I. U. L.	(iii) I. A. F. A-311. I. A. F. A-312. A. F. B-200. Indian Army List.
(iv) Indian commissioned officers .	(iv) Audited Indian Army List.
(v) Commissioned officers and warrant officers of the I. M. D. (Assistant Surgeons' Branch)	(v) I. A. F. A-311. I. A. F. A-312. Indian Army List.
(vi) I. M. N. S. . . . .	(vi) Audited Indian Army List.
(vii) Hospital matrons. . . .	(vii) Record of Service.
(viii) Indian officers and warrant officers except sub-assistant surgeons of the I. M. D., Indian other ranks; reservists; enrolled non-combatants (including followers) eligible for pension or gratuity under military rules.	(viii) Record copy of sheet roll and in the case of Indian officers, Indian Army List in addition.
(ix) Sub-assistant surgeons of the I. M. D.	I. A. F. A-311. I. A. F. A-312, and Indian Army List.
(x) Temporary personnel . . . .	Record copy of sheet roll.

### 19. Report of the accounts officer on applications for pensions and gratuities.

The accounts officer receiving the application after satisfying himself that it is complete in all respects, (and after verifying the service in the manner prescribed in the preceding rule, where necessary) shall, in cases where he is not himself the sanctioning

authority, submit it to the authority empowered to sanction the pension with a report upon the claim for pension, gratuity or allowance and the rules applicable to the case. He shall certify to the correctness of the calculations of service and of pension or gratuity.

**20. Pensions to be calculated to the nearest anna.**

Pensions fixed in rupees shall be calculated to the nearest anna ; that is, where the exact amount works out to six pies or more, it shall be taken to the next higher anna, amounts below six pies being disregarded.

21.

22.

23.

24.

---

## SECTION II.—GRANT OF PENSIONS AND GRATUITIES.

## 25. Power to sanction pensions, gratuities, etc.

Subject to the directions issued by the Secretary of State for India and unless otherwise provided, the grant of a pension, gratuity or allowance which is *admissible* under the rules specified in column 2 may be sanctioned by the authorities designated in column 4 of the following schedule :—

Item No.	Reference to Regulations.	Categories of personnel in respect of whom the authorities specified in column 4 are competent to sanction pension, etc.	Authority competent to sanction the grant of a pension, etc.
1	2	3	4
1	<i>Part I—Pension Regulations.</i> Chapters II, III, IV, V and VI.	(i) King's commissioned officers retiring in the U. K., Europe and Canada. (ii) King's commissioned officers retiring elsewhere.	(i) Secretary of State for India. (ii) Governor General, provided that attributability or otherwise to military service of a disease (as distinct from wound or injury) shall be decided with the approval of the Secretary of State for India.
2	Sections I and II of Chapter VIII, and Chapter IX.	(i) Families of King's commissioned officers of Indian Services, residing in the U. K., Europe and Canada. (ii) Families of King's commissioned officers of the Indian Services, residing elsewhere.	(i) Secretary of State for India. (ii) Governor General, provided that attributability or otherwise to military service of a disease (as distinct from wound or injury) shall be decided with the approval of the Secretary of State. N.B.—In the case of widows and children the C. M. A. & P. shall have the power to pay the gratuities authorised in the regulations, when they are <i>clearly admissible</i> and to admit pensions admissible under rule provisionally in anticipation of the sanction of the Governor General.

Item No.	Reference to Regulations.	Categories of personnel in respect of whom the authorities specified in column 4 are competent to sanction pension, etc.	Authority competent to sanction the grant of a pension, etc.
1	2	3	4
	<i>Part I—Pension Regulations—contd.</i>		
3	Chapter X	<p>(i) Lady nurses of Q. A. M. N. S. I. retiring in the U. K., Europe and Canada.</p> <p>(ii) Lady nurses of Q. A. M. N. S. I. retiring elsewhere.</p>	<p>(i) Secretary of State for India.</p> <p>(ii) C. M. A. &amp; P., provided that attributability or otherwise to military service of a disease (as distinct from wound or injury) shall be decided with the approval of the Secretary of State for India.</p>
4	Chapter XI	<p>(i) Special List Quartermasters retiring in the U. K., Europe and Canada.</p> <p>(ii) Special List Quartermasters retiring elsewhere.</p>	<p>(i) Secretary of State for India.</p> <p>(ii) Governor General, provided that attributability or otherwise to military service of a disease (as distinct from wound or injury) shall be decided with the approval of the Secretary of State for India.</p>
5	Chapter XII, Sections I, II and IV	<p>(i) Departmental officers and warrant officers, Class I, of the I. U. L. retiring in the U. K., Europe and Canada.</p> <p>(ii) Departmental officers warrant officers, Class I of the I. U. L. retiring elsewhere :—</p> <p>(a) Retiring pension</p>	<p>(i) Secretary of State for India.</p> <p>(ii)</p> <p>(a) C. M. A. &amp; P. or C. A. F. A., as the case may be.</p>

Item No.	Reference to Regulations.	Categories of personnel in respect of whom the authorities specified in column 4 are competent to sanction pension, etc.	Authority competent to sanction the grant of a pension, etc.
1	2	3	4
6	Chapter XII, Section III.	<p>(b) Disability pension.</p> <p>(i) Families of departmental officers and departmental warrant officers, Class I, of the I. U. L. residing in the U. K., Europe and Canada.</p> <p>(ii) Families of the above classes, residing elsewhere.</p>	<p>(b) Governor General, provided that attributability or otherwise to military service of a disease (as distinct from wound or injury) shall be decided with the approval of the Secretary of State for India. Where temporary disability pensions have to be renewed for limited periods, such renewals may be sanctioned by the C. M. A. &amp; P. or C. A. F. A., as the case may be.</p> <p>(i) Secretary of State for India.</p> <p>(ii) C. M. A. &amp; P. except that claims for educational allowances shall be submitted for the sanction of the Governor General and, further, that attributability or otherwise to military service of a disease (as distinct from wound or injury) shall be decided with the approval of the Secretary of State.</p> <p>(i) Secretary of State for India.</p>
7	Chapter XIII, Section II.	<p>(i) Widows of soldiers of the Local Service residing in the U. K., Europe and Canada.</p> <p>(ii) Widows of the above classes residing elsewhere.</p>	<p>(ii) C. M. A. &amp; P. provided that attributability or otherwise to military service of a disease (as distinct from wound or injury) shall be decided with the approval of the Secretary of State.</p>

Item No.	Reference to Regulations.	Categories of personnel in respect of whom the authorities specified in column 4 are competent to sanction pension, etc.	Authority competent to sanction the grant of a pension, etc.
1	2	3	4
8	<i>Part I—Pension Regulations—concl.</i>		
9			
10			
11			
12	<i>Part II of Pension Regulations.</i> Chapter II .	Indian commissioned officers including those of the I. M. S. and their families.	Governor General. <i>N.B.</i> —In the case of widows and children, the C. M. A. & P. shall have the power to pay the gratuities authorised in the regulations when they are <i>clearly admissible</i> and to admit pensions admissible under rule provisionally, in anticipation of the sanction of the Governor General.

Item No.	Reference to Regulations.	Categories of personnel in respect of whom the authorities specified in column 4 are competent to sanction pension, etc.	Authority competent to sanction the grant of a pension, etc.
1	2	3	4
	<i>Part II of Pension Regulations—contd.</i>		
13	Chapter III .	I. M. N. S. . . .	C. M. A. & P. in the case of retiring and disability pensions and disability gratuities; C. M. A. in the case of retiring gratuities.
14	Chapter IV .	Hospital matrons .	C. M. A.
15	Chapter V .	I. M. D. (Assistant Surgeons' Branch) and their families.	C. M. A. & P., except that claims for disability pensions and those for educational allowances shall be submitted for the sanction of the Governor General. Claims for renewal of temporary disability pensions for limited periods may however be sanctioned by the C. M. A. & P.
16	Chapter VI .	Soldiers of the Auxiliary Force, India, and their families.	Governor General for disability pensions and C. M. A. & P. for family pensions.
17	Chapter VII .	Indian officers, warrant officers and other ranks, reservists, enrolled non-combatants (including followers) governed by military rules for pension purposes, and private servants taken on field service.	C. M. A. & P. (C. M. A. in the case of service gratuities).

## 26. Definition of "competent authority".

"Competent authority" for the purpose of the rules specified in column 2 of the annexed schedule shall mean the authority designated in column 4, in respect of cases mentioned in column 3 thereof:—

Item No.	Reference to the number of the rule.	Categories of personnel in respect of whom the competent authority shall exercise its powers.	Competent authority.
1	2	3	4
	<i>Part I—Pension Regulations.</i>		
1	2	(i) King's commissioned officers and departmental warrant officers specified in rule 1 of Part I of Pension Regs. (1940) who retire in the U. K., Europe and Canada. Members of the Q.A.M.N.S.I. who retire in the U. K.  (ii) All other cases .	(i) Secretary of State for India.  (ii) Governor General, but see S. of S. directions in Part I.
2	4	(i) Categories of personnel specified in rule 1 of Part I of Pension Regs. (1940) who retire in the U. K., Europe and Canada and personnel specified in that rule who draw their pensions in the U. K. or in a British dominion, colony or possession which accounts with the India Office, London.  (ii) All other cases.	(i) Secretary of State for India.  (ii) Governor General.
3	233	(i) Departmental officers and warrant officers, Class I, of the I. U. L. who retire in the U.K., Europe and Canada.  (ii) All other cases of departmental officers and warrant officers, class I, of the I. U. L.	(i) Secretary of State for India.  (ii) Governor General.
4	290	Widows and orphans of British soldiers admitted into charitable institutions in India.	District or independent area commander of the area in which the applicants reside.

Item No.	Reference to the number of the Rule.	Categories of personnel in respect of whom the competent authority shall exercise its powers.	Competent authority.
	2	3	4
	<i>Part II—Pension Regulations.</i>		
5			
6			
7			
8			
9	3	<p>Indian commissioned officers of the Indian Army including those of the I. M. S.</p> <p>I. M. N. S.</p> <p>Hospital matrons.</p> <p>Senior assistant surgeons, and assistant surgeons of the I. M. D.</p> <p>Soldiers of the Auxiliary Force, India.</p> <p>Honorary King's commissioned officers, honorary Indian commissioned officers and Viceroy's commissioned officers.</p> <p>Indian warrant officers, N. C. Os. and men and enrolled non-combatants (including followers) eligible for pension or gratuity under military rules.</p>	<p>Governor General.</p> <p>O. C. unit, provided that he is not below the rank of Lieutenant-colonel; in other cases, the brigade commander (district commander in case of units serving directly under district headquarters).</p>
10	194	Viceroy's commissioned officers, warrant officers and other ranks Do.	Army or independent district commander.
11	199		District or independent area commander.
12	200	Viceroy's commissioned officers, warrant officers, other ranks and enrolled non-combatants and followers eligible for pension or gratuity under military rules.	District or independent area commander.

Item No.	Reference to the number of the rule.	Categories of personnel in respect of whom the competent authority shall exercise its powers.	Competent authority.
1	2	3	4
13	<i>Part II—Pension Regulations—</i> contd. 201	Viceroy's commissioned officers, warrant officers, other ranks and enrolled non-combatants and followers eligible for pension or gratuity under military rules.	The district or independent area commander, after considering the advice of his A.D. M.S., shall decide whether an individual is guilty of aggravating or retarding the cure of, his disability.
14	213 (i)	Viceroy's commissioned officers, warrant officers, other ranks and reservists and enrolled non-combatants (including followers) governed by military rules for pension purposes.	C.M.A. N.B.—If the payment or non-payment of a bonus or gratuity in respect of former service cannot be proved owing to loss or destruction of official records, it shall be assumed that the bonus or gratuity, if it was admissible under the rules extant at the time of discharge from former service, was paid. Permission to count former service shall be granted only after an amount equal to the sum so admissible is refunded in full.
15	213 (iii)	Viceroy's commissioned officers, warrant officers, other ranks and reservists and enrolled non-combatants (including followers) governed by military rules for pension purposes.	District or independent area commander.
16	217	Do. . . .	Army or independent district commander.
17	218	Do. . . .	Do.

Item No.	Reference to the number of the rule.	Categories of personnel in respect of whom the competent authority shall exercise its powers.	Competent authority.
1	2	3	4
18	<i>Part II—Pension Regulations—</i> contd. 232-A (b) (i) 232-A (c) 233 (b) (i) 233 (c) 240-A (b) (i) 241 (b) (i) 247 A (b) (i) 247-A (c) 248 (b) (i) 248 (c) 252-A (b) (i) 253 (b) (i) 259 (b) (i) 259 (c) 261 (b) (i) 261 (c) 291 (b) (i) 291 (c) 292 (b) (i) 292 (c)	(i) Viceroy's commissioned officers and Indian warrant officers. (ii) Indian N. C. Os. and men.	(i) District or independent area commander. (ii) O. C. unit.
19	324 (ii) (a) 329 (ii) (a) 332 (b) (ii) (a) 332 (d) (ii) (a) 333 (b) (ii) (a) 333 (c) (ii) (a) 336 (b) (ii) (a) 336 (c) (ii) (a)	Enrolled non-combatants including followers.	O. C. unit.
20	341	Temporary personnel	Do.
21	342	Religious teachers	Do.
22	407	Families.	C. M. A. & P.

Item No.	Reference to the number of the rule.	Categories of personnel in respect of whom the competent authority shall exercise its powers.	Competent authority.
1	2	3	4
	<i>Part II, Pension Regulations—concl.</i>		
23	436	Widows and children of deceased V. C. Os.—compassionate allowances.	A. G. in India.
24	457 459	I. M. D. (Assistant Surgeons Branch)—commutation of pension.  (i) In India.  (ii) In a British dominion, colony or possession in direct account with India and in Burma.  (iii) In Europe and in a British dominion, colony or possession which accounts with the India Office, London.	Army or independent district commander of the area in which the pensioner resides.  Governor General.  Secretary of State for India.
25	469	Indian enrolled personnel and their families whose homes are in Afghanistan—commutation of pension.	C. M. A. & P.
26			
27			
28			
29			
30			

Item No.	Reference to the number of the rule.	Categories of personnel in respect of whom the competent authority shall exercise its powers.	Competent authority.
1	2	3	4
31	<i>Part III, Pension Regulations.</i> 58	Viceroy's commissioned officers, warrant officers and other ranks, reservists and enrolled and unenrolled non-combatants including followers and their families granted pensions under military rules.	District or independent area commander.
32	80	Viceroy's commissioned officers, warrant officers and other ranks, reservists, and enrolled non-combatants including followers governed by military rules for pension purposes.	C. M. A.
33	84	All military personnel and their families, except those specified in the next item :— (i) if drawing pension in the U. K., Europe or a British dominion, colony or possession which accounts with the India Office. (ii) if drawing pension elsewhere.	Secretary of State for India.  Governor General. <i>Exception.</i> —In the case of pensioners, other than King's commissioned officers of the Indian Services, and I. C. Os., the C. M. A. & P. shall be competent to readmit a pensioner to the pension establishment and to pay him full arrears, without reference to the Governor General, if he is satisfied with the pensioner's explanation for delay. If he is not satisfied with the explanation, he shall submit the case for the orders of the Governor General.

Item No.	Reference to the number of the rule.	Categories of personnel in respect of whom the competent authority shall exercise its powers.	Competent authority.
1	2	3	4
34	<i>Part III, Pension Regulations—contd.</i>  85	<p>(i) Viceroy's Commissioned officers, warrant officers, other ranks, reservists, enrolled and unenrolled non-combatants including followers and their families, other than those drawing pension at the treasuries specified below.</p> <p>(ii) Pensioners of the above categories drawing pension at the following treasuries :—</p> <p>Khatmandu . . .</p> <p>Gorakhpur . . .</p> <p>Darjeeling . . .</p> <p>Darbhangha, Purnea . .</p> <p>Bahraich, Gonda . .</p>	<p>C. M. A. &amp; P.</p> <p>His Britannic Majesty's Envoy Extraordinary and Minister Plenipotentiary at the Court of Nepal.</p> <p>R. O. or A. R. O. for Gurkhas.</p> <p>A. R. O. Ghum.</p> <p>A. R. O., Ghum or the Collectors, Darbhanga and Purnea, as the case may be.</p> <p>R. O. or A. R. O. for Gurkhas, Kunraghat (Gorakhpur) or the Deputy Commissioners, Bahraich, and Gonda, as the case may be.</p> <p><i>Note.</i>—Whenever a competent authority specified in this clause admits to the pension establishment a pensioner who has been struck off that establishment, a copy of his sanction together with the pensioner's explanation for non-drawal of pension shall be submitted in support of the first payment.</p>

Item No.	Reference to the number of the rule.	Categories of personnel in respect of whom the competent authority shall exercise its powers.	Competent authority.
1	2	3	4
35	<i>Part III, Pension Regulations—concl.</i> 89	All classes of pensioners	G. O. C.-in-Chief of a command or Commander, Western Independent District.
36	92	All classes of pensioners.	Commander of the district or independent area in which the pension is drawn.
37	94	Indian military family pensioners.	G. O. C.-in-Chief of a command or Commander Western Independent District.
38	95	Do.	Commander of the district or independent area in which the pension is drawn.
39	119 120 121 126	Senior assistant surgeons and assistant surgeons of the I. M. D.—commutation of pension.	Same as in item 24 of this schedule.

### 27. Cases not covered by rule.

Cases not covered by the rules but deemed worthy of special consideration may be submitted to the Governor General through the usual channels and the accounts officer concerned.

### 28. Communication of sanction to the accounts officer.

Every sanction to the grant of a pension, allowance or gratuity shall be communicated to the accounts officer concerned who will arrange for its payment.

29.

30.

31.

32.

### SECTION III—ANTICIPATORY PENSIONS AND ADVANCES OF PENSIONS.

33. Anticipatory pensions in cases where a service pension has been earned but delay in reporting on the pension claim is anticipated.

(i) When delay in reporting on the claim of a King's commissioned officer, I. C. O., Special List Quartermaster, departmental or warrant officer of the I. U. L. or I. M. D. or a lady nurse of the Q. A. M. N. S. I. or the I. M. N. S., for a service pension, which is sanctionable in India, is anticipated, the C. M. A. & P., Lahore, may, upon a declaration as follows by the individual concerned, sanction the immediate disbursement of the service pension to which, after the most careful summary investigation that he can make without delay, he believes the individual to be entitled :—

*Declaration.*—Whereas the (here state the designation of the officer sanctioning the advance) has consented, provisionally to advance to me the sum of £. . . . . a year, in anticipation of the completion of the enquiries necessary to enable the Government to fix the amount of my pension, I hereby acknowledge that, in accepting this advance, I fully understand that my pension is subject to revision on the completion of the necessary formal enquiries, and I promise to base no objection to such revision on the ground that the provisional pension now to be paid to me exceeds the pension to which I may be eventually found entitled. I further promise to repay any amount advanced to me in excess of the pension to which I may be eventually found entitled.

(ii) If, upon the completion of the regular investigation, it be found that the pension thus summarily assigned differs from the pension finally settled, the difference shall be adjusted in the first subsequent payment.

34. Advances of family pension to widows of British officers of the Indian Army, I. M. S., and R. E. (Indian Army) and departmental officers of the I. U. L.

Widows of deceased British officers of the Indian Army, I. M. S. and R. E. (Indian Army) and of departmental officers of the I. U. L., who are left temporarily in necessitous circumstances in India, may, in exceptional cases where extreme hardship exists and immediate relief is essential, be granted an advance of pension by

the station commander on a station order, subject to the following limits :—

Widows of British officers of the I. A., I. M. S. and R. E. (Indian Army)	Rs. 500 or six months' pension, whichever is greater.
Widows of departmental officers of the I. U. L.	Rs. 250 or six months' pension, whichever is greater.

This advance shall be recovered in not more than 24 monthly instalments from the total pension granted. Should a widow remarry before the advance is recovered in full she will be called upon to refund to Government the balance outstanding.

### 35. Advances of service pension to British soldiers discharged to pension in India.

An advance of service pension to the extent stated below may be made by the C.M.A. to a British soldier of the British Army or to a non-departmental warrant officer, non-commissioned officer or soldier of the I. U. L., who is discharged to pension in India and is awaiting a grant of pension by the Commissioners of the Chelsea Hospital.

<i>Advance permissible.</i>	<i>Mode of recovery of advance.</i>
90 days' pension at 2s. a day, if holding the rank of sergeant or higher rank ; otherwise at 1s. a day	To be recovered in full as pension falls due.

The advance shall be charged in the accounts of the unit supported by an abstract in duplicate bearing the signature of the soldier and a certificate showing the date on which he was discharged.

### 36. Advance of service pension to Indian soldiers.

An advance of service pension to the extent stated below may be made by the C.M.A. to an Indian officer, warrant officer or other rank or an enrolled non-combatant (including a follower) governed by military rules for pension purposes, who is invalided or retired from the service after having earned a pension :—

<i>Advance permissible.</i>	<i>Mode of recovery of advance.</i>
Amount not exceeding 6 months' pension (exclusive of personal allowance, Order of British India or Indian Order of Merit allowances, etc.)	To be recovered in full as pension falls due.

38.

39.

### CHAPTER III. PAYMENT OF PENSIONS.

#### SECTION I.—GENERAL RULES.

##### 40. Date of commencement of pension.

Subject to the rules governing the payment of belated claims in Chapter IV of this Part, and the provisions regarding Indian family pension claims in rule 403 of Part II of these regulations—

- (i) a pension other than a family pension shall be payable from the date on which the individual entitled to it ceased to be borne on the effective establishment except as sub-clause (ii) of this rule otherwise provides. This date, in the case of individuals discharged under the I. A. Act, shall be the date following that of their discharge.
- (ii) the retiring pension of a member of the Q. A. M. N. S. I. who was appointed to the service after the 19th October, 1914, shall commence on the date of being struck off duty in India on completion of her last term of service.
- (iii) except as otherwise stated in rules 78 and 79 of this part and rule 403 of Part II of these regulations, a family pension shall be payable from the date following that of the casualty which creates the claim.

##### 41. Duration of pension.

A pension shall be payable for life except where otherwise stated in the rules in Part I or Part II of these regulations.

A pension is payable for the day on which the pensioner dies.

##### 42. Mode of payment of pension of pensioners other than Indian military pensioners.

(i) Unless otherwise provided in this rule, a pension is payable monthly in arrears, *viz.*, on or after the first day of the following month, but in the following cases, pension may be paid before the end of the month :—

- (a) When an individual drawing pension in India is transferred to the payment of a pension paying officer outside India. In such a case payment shall be made up to and for the day preceding embarkation.
- (b) When there is a variation in the rate of a pension consequent on the disbursement of the commuted value of a portion of it. Payment at the original rate may be made up to and for the day preceding that from which the commutation of pension takes effect.

- (c) When a pensioner dies or ceases to be eligible for pension.
- (d) If the first six days of a month are public holidays on which pensions are not disbursed by treasuries in India, the district and independent area commanders may, if they think fit, direct the payment, on the last open day before the holidays, of pension bills of pensioners drawing pensions of Rs. 100 or less, by treasury officers within their respective areas. In such a case payment shall be made for the full calendar month in respect of which pension is due.

(ii) Subject to the limitations prescribed in the relevant rules in Parts I or II of these regulations, a compassionate allowance or a children's allowance to the child of a King's commissioned officer, I. C. O., a departmental officer of the I. U. L. or a commissioned or warrant officer of the I. M. D., or a pension at the ordinary rate to the child of a departmental warrant officer, class I, of the I. U. L., shall be paid from the date following that of the officer's or warrant officer's death to 31st March next ensuing, and subsequent payments shall be made yearly in advance from 1st April in each year.

(iii) The special pensions granted to the widow, children and other dependants of a departmental warrant officer, class I, of the I. U. L. under Royal Warrant shall be issued weekly in advance or monthly in arrears, at the option of the pensioner.

(iv) The procedure for the payment of pensions granted under the Pension Warrants relating to the Great War, 1914-19, shall be governed by separate orders issued from time to time.

#### 43. Mode of payment of pension of Indian military pensioners.

(i) Pensions and allowances attached to decorations, granted to Indian officers, warrant officers, other ranks, reservists and enrolled and unenrolled non-combatants and followers and their families shall be payable in arrears as follows :—

*Name of province, state, or country  
in which pension is drawn.*

*Frequency of payment.*

Madras	.	.	.	.	.	} Monthly.
Bombay	.	.	.	.	.	
Sind	.	.	.	.	.	
Central Provinces and Berar	.	.	.	.	.	
Orissa (Ganjam and Koraput treasuries only)	.	.	.	.	.	
District of Santal Parganas	.	.	.	.	.	
Hyderabad (Deccan)	.	.	.	.	.	
Mysore	.	.	.	.	.	
Travancore	.	.	.	.	.	
Cochin	.	.	.	.	.	
Jodhpur	.	.	.	.	.	
Sawantwadi	.	.	.	.	.	
Arabia	.	.	.	.	.	

All other places in India . . . . Quarterly. Pensioners drawing pensions at the Nepal Legation may however be paid up to the end of the month preceding that in which they appear, provided that not less than three months' pension is due.

Iran . . . . .	}	Monthly
Iraq . . . . .		
Burma . . . . .		Half yearly
Alwar and Jaipur. . . . .		

(ii) Pensioned Indian officers holding honorary King's commission or honorary Indian commission or granted honorary rank of lieutenant or captain on retirement under rules 245 and 538, R. A. I., may, if they so desire, draw their pensions monthly in arrears, irrespective of the station at which they are drawing pension.

(iii) The provisions of sub-clauses (a), (c) and (d) of clause (i) of rule 42 shall also apply to Indian military pensioners.

#### 44. Agencies for payment of pension.

(i) A pension granted under military rules shall, if drawn in India be paid through one of the agencies specified in Appendix I.

(ii) A pension, if drawn in the U. K. shall be paid by, or under arrangements made by, the Under Secretary of State for India, Accountant General's Department, India Office, London.

(iii) A pension, if drawn in a British dominion, colony or possession, or in Arabia, Iran or Iraq, shall be paid by the officers specified in Appendix II.

45.

46.

47.

48.

49.

50.

## SECTION II.—PAYMENT IN INDIA.

## 51. How and by whom arrangements for payment are made.

When an individual who has been granted a pension desires that its payment from its commencement should be made at one of the stations in India specified in Appendix I, arrangements for its payment shall be made in accordance with the following procedure :—

- (i) *Pensioners other than Indian military pensioners.*—The C. M. A. & P. shall forward an extract from his pension circular notifying the grant of pension and the conditions to which it is subject, to the prescribed pension paying officer and authorise him to pay pension from a date which should be specified in the forwarding letter.
- (ii) *Indian military pensioners.*—The C. M. A. & P. shall prepare a pension certificate on I. A. F. A-373 and forward it to the O. C. unit or formation concerned, together, in the case of a family pensioner, with the duplicate copy of the descriptive roll on I. A. F. A-366.

On receipt of these documents the O. C. shall take the following action :—

- (a) *in the case of service and disability pensioners.*—Complete the individual's descriptive roll (I. A. F. A-369) with the serial number of the pension certificate (with the exception of which the roll should be kept complete by the O. C.) and forward it to the pension paying officer concerned by registered post ; hand over the pension certificate to the pensioner ; furnish the pensioner with a last pay certificate and instruct him to present it to the pension paying officer concerned along with the pension certificate ; if the pensioner has already left the unit, send them to him by registered post.
- (b) *in the case of family pensioners.*—Hand over the pension certificate to the pensioner or send them to him or her by registered post with an instruction to present them to the pension paying officer concerned ; forward the duplicate copy of the descriptive roll (I. A. F. A-366) to the pension paying officer concerned by registered post.

On receipt of these documents and the C. M. A. & P.'s pension circular, the pension paying officer shall make payment.

**52. Identification of a pensioner other than an Indian military pensioner.**

(i) Except as provided in clauses (ii) to (iv) below, a pensioner must take payment in person after the pension paying officer has satisfied himself as to his identity.

(ii) A pensioner specially exempted by the Local Government from personal appearance, a female pensioner not accustomed to appear in public or a pensioner who is unable to appear in consequence of bodily illness or infirmity may receive his or her pension through a representative upon the production of a life certificate signed by a responsible officer of Government or by some other well-known and trustworthy person.

(iii) A pensioner who produces a life certificate signed by some person exercising the powers of a magistrate under the Criminal Procedure Code or by any Registrar or Sub-Registrar under the Registration Act, or by any pensioned officer who before retirement exercised the powers of a magistrate, or by a chaplain or any gazetted officer of Government or by a munsiff or by any person holding a Government title is also exempted from personal appearance.

(iv) In cases referred to in clauses (ii) and (iii), the pension paying officer must take precautions to prevent impositions, and must, at least once a year, require proof independent of that furnished by the life certificate, of the continued existence of the pensioner. For this purpose he shall (save in cases of exemption from personal appearance granted by the Local Government) require the personal attendance and due identification of all male pensioners who are not incapacitated by bodily illness or infirmity from so attending, and in all cases when such inability may be alleged, he shall require proof thereof in addition to the proof submitted of the pensioner's existence. A pensioner of commissioned rank may be privately identified by the pension paying officer and need not be required to appear at a public office.

(v) The pension paying officer shall be personally responsible for any payment wrongly made. In case of doubt he should consult the C. M. A. & P.

**53. Identification of an Indian military pensioner.**

(i) Except as provided below a pensioner must apply in person for his pension and he shall be identified by comparison with his descriptive roll and pension certificate.

(ii) In the case of severely wounded and infirm Indian military pensioners, and female pensioners who are not accustomed to appear in public, personal attendance is not necessary. Payment shall be made to a representative of the pensioner on the production of—

(a) the pensioner's pension certificate.

- (b) a certificate signed by a responsible Government officer or by some other well-known and trustworthy person that the pensioner is alive. The certificate must bear the impression of the ball of the thumb of the pensioner's left hand, taken in the presence of that officer or person.
- (c) a written authority from the pensioner to the representative bearing the pensioner's thumb impression, together with a specimen of the signature or thumb impression of the representative.

(iii) If the certificate referred to at (ii) (b) is given by a Viceroy's commissioned officer, a sub-inspector of police, a sub-postmaster drawing not less than Rs. 50 per mensem, a tehsildar, a village headman, a *patti patwari* (in the case of Garhwali pensioners resident in Kumaon), or the head of the village *panchayat*, who is acquainted with the pensioner, it shall be accepted by the pension disbursing officer, if he has no reason to doubt the veracity of such a certificate. He shall inform the pensioner's representative of any further guarantee which he may require to safeguard the payment being received by the correct person. He shall also make independent enquiries once a year to satisfy himself that the pensioner is still alive.

(iv) In the case of a Gurkha pensioner living beyond the borders of British India, who is physically unable to apply for his pension in person, His Britannic Majesty's Envoy Extraordinary and Minister Plenipotentiary at the Court of Nepal shall arrange for the payment of the pension through a responsible Durbar official; and in the case of a pensioner residing in Sikkim or Bhutan the Political Officer there shall make the payment. If such a pensioner, however, desires to draw his pension in British India, payment may be made in India to a representative under the condition prescribed above, but the life certificate shall be signed by either two male military pensioners (not below the rank of havildar), or by a pensioned Gurkha officer, acquainted with the pensioner. The pensioner shall, however, make one journey to the pension paying officer concerned and state personally to him that he desires his pension to be paid in future through a representative; this representative shall accompany the pensioner in order to admit of his identification marks being recorded by the pension paying authority.

The names and particulars of such pensioners shall be reported to H. B. M.'s Envoy Extraordinary and Minister Plenipotentiary, who should, at the same time, be requested to obtain once a year a life certificate from the Nepal Government for every such pensioner residing in Nepal.

(v) The pension paying officer is personally responsible for any payment wrongly made. In case of doubt he should consult the C. M. A. & P.

**54. Agents.**

(i) A pensioner resident in India may draw his or her pension through a duly authorised agent approved by the Governor General. The agent must execute a bond to refund overpayments and produce at least once a year a life certificate signed by any of the persons authorised by rule 52 to sign such certificates. In such a case a pensioner shall be exempted from personal appearance at the treasury to receive his or her pension.

(ii) A pensioner not resident in India may draw his or her pension in India through a duly authorised agent, who must either produce a certificate by a magistrate, a notary, a banker or a minister of religion, on each occasion, that the pensioner was alive on the date to which his pension is claimed, or execute a bond with the Governor General to refund overpayments and produce such a certificate as aforesaid at least once a year.

(iii) The pension of an individual drawing pension through an agent who has executed a bond to refund overpayments shall not be paid on account of a period of more than a year after the date of the life certificate last received and the accounts and pension paying officers shall be on the watch for authentic information of the death of any such pensioner, and on receipt thereof, shall promptly stop further payments.

**55. Payment of pension by money orders.**

Payment of pensions up to Rs. 50 per mensem may be made by postal money order at the option of the pensioner, the money order commission being deducted from the amount of pension. This rule shall apply only to pensions paid by treasuries.

**56. Certificate of re-employment.**

(i) A pensioner drawing pension in India shall be required to append to his bill a certificate showing whether or not during the period for which pension is claimed he was re-employed, or employed under Government. In cases where pension is not permitted to be drawn during employment or re-employment under Government under the rules in Part I or Part II of these regulations, payment of pension shall be stopped.

(ii) Heads of offices employing pensioners in an official capacity shall take action as under :—

(a) Pensioners re-enlisted or holding appointments which under rule are required to be held by enrolled men, and

individuals in receipt of family pension or children's allowance. :—

A report shall be made to the C. M. A. & P. The heads of offices shall at the same time take possession of the individual's pension papers, noting thereon the period during which he is re-employed.

- (b) Pensioners re-employed in a civil capacity, whose pay is fixed under Article 526 C. S. R.—

A report shall be made to the C. M. A. concerned.

**57. Payment of arrears of pension to pensioners who neglect to draw their pensions for a long period.**

See Section II of Chapter IV.

**58. Reduction or forfeiture of pension of an Indian military pensioner who is convicted of a serious crime or is guilty of grave misconduct.**

(a) *Crime or misconduct not of a political nature.*—If an Indian military pensioner is convicted of a serious crime by a court of law or is guilty of grave misconduct, which is not of a political nature, (see rule 205, Part II of these regulations), the following procedure shall be followed :—

- (i) If a pensioner is sentenced to imprisonment for a criminal offence, his pension shall be suspended from the date of his imprisonment and the case reported at once by the C. M. A. and P. for the orders of the competent authority. In a case where a pensioner is kept in police or jail custody as an under-trial prisoner and is eventually sentenced to a term of imprisonment for a criminal offence, the suspension of pension shall take effect from the date of imprisonment only.
- (ii) The competent authority shall decide in consultation with the C. M. A. & P., and if necessary, with the civil authorities also, whether the offence is a serious one and if so, he shall order the removal of the pensioner's name from the pension list, from the date of the commencement of his imprisonment. Pension thereupon shall cease to be payable from that date.
- (iii) If the competent authority decides that the offence is not so serious as to justify the removal of the pensioner's name from the pension list, it shall not be removed; the payment of arrears of pension due from date of last payment before imprisonment shall be made on release from prison.
- (iv) If a pensioner is sentenced to imprisonment for a criminal offence by a lower court but is acquitted, on appeal, by a higher court, the pension withheld shall be restored.

- (v) If a pensioner is imprisoned for debt, pension shall continue to be paid.
- (vi) If a pensioner is guilty of grave misconduct not falling under the preceding clauses, it shall at once be reported to the competent authority who may, if he considers it justifiable, order the suspension of his pension from a date to be specified. The competent authority shall subsequently investigate the case in consultation with the C. M. A. & P. and the civil authorities, if necessary, and may withhold, reduce or continue the pension in full from a date to be specified by him not earlier than the date of original suspension.

*(b) Crime or misconduct of a political nature.*

If a pensioner is convicted of a crime or is guilty of misconduct, of a political nature, (see rule 205 of Part II of these regulations), his case shall forthwith be reported by the C. M. A. & P. to the competent authority, who, on the recommendation of the local government or administration concerned, may order the forfeiture of his pension (service and disability pensions, family pension drawn by adult males only, and children's allowance) from a date to be specified. In a case in which the pensioner is sentenced to imprisonment, pension shall, pending the orders of the competent authority, be suspended from the date of his imprisonment.

**59. Restoration of a pension forfeited under the preceding rule.**

A pension reduced, withheld or forfeited under rule 205 of Part II of these regulations may be restored in full or in part by the competent authority in consultation with the local government or administration concerned in political cases and with the C. M. A. & P. and the civil authorities, if necessary, in other cases. In the case of a pensioner undergoing imprisonment any action under this rule shall only be taken on his application after release, but, in no case, shall pension be sanctioned for the period of imprisonment in jail for a serious crime.

**60. Payments in respect of deceased pensioners other than Indian military pensioners.**

- (i) Pension is payable for the date of a pensioner's death.
- (ii) Subject to the provisions of clause (iii), arrears of pension due to the estate of a deceased pensioner may be paid to the legal heir on production of certified copy of the probate of the will, if any, left by the deceased, or letters of administration granted by a court of law or an indemnity certificate signed by two responsible persons that the claimant is the legal heir and that they hold themselves responsible for the refund of the amount paid, in the event of any future claim being preferred. If the legal heir

is a minor, payment shall be made to the legal guardian or when there is none, to the person appointed by a Court of Law.

(iii) Claims to arrears of pension preferred after the expiration of one year from the pensioner's death, may be admitted in full by the C. M. A. & P., if he is satisfied with the claimant's explanation for the delay ; if he is not satisfied with the explanation, he shall obtain the orders of the Governor General. In the case of King's commissioned officers of the Indian Services (excluding those of the I. U. L. and I. M. D.) and Indian commissioned officers, however, all such arrear claims shall be submitted for the orders of the Governor General.

#### 61. Payment in respect of deceased Indian military pensioners.

(i) Subject to the following conditions, arrears of pensions claimed in respect of a deceased Indian military pensioner within three years of his or her death shall be investigated and paid to the heirs of the deceased by the pension disbursing officer responsible for the payment, after such enquiry into the right and title of the claimant as he may deem sufficient. If there is reasonable doubt regarding such claim or title the payment shall only be made to the administrator appointed by the civil court.

(ii) Claims preferred after the expiration of three years from the date of death, also claims to sums in excess of Rs. 100 preferred after 12 months from the death of the pensioner and claims to arrears due for periods in excess of 12 months shall require the sanction of the C. M. A. & P. before payment.

(iii) Claims to arrears of pension on account of deceased Gurkha pensioners drawing pensions from the following treasuries shall, however, subject to the general conditions laid down above, be disposed of finally by the officers specified below instead of by the pension disbursing officer or the C. M. A. & P :—

Khatmandu treasury . . . . .	His Britannic Majesty's Envoy Extraordinary and Minister Plenipotentiary at the Court of Nepal.
Gorakhpur (Gonda) treasury . . . . .	The R. O. or A. R. O. for Gurkhas.
Darjeeling treasury . . . . .	The A. R. O., Ghum.
Darbhanga, Purnea . . . . .	The A. R. O., Ghum or the Col- lectors, Darbhanga and Purnea.
Bahraich treasury . . . . .	Deputy Commissioner, Bahraich.

(iv) When the exact date of a military pensioner's death cannot be ascertained, the C. M. A. & P. shall have the power to admit arrears of pension for the entire month in which the casualty occurred, but when the month or year of death is not known the payment of arrears shall be limited to a period of one month.

(v) In the case of Gurkha pensioners the certificate of death and heir-ship granted by the local Nepalese Durbar official must be countersigned by H. B. M.'s Envoy Extraordinary and Minister Plenipotentiary or the R. O. for Gurkhas.

#### **62. Attachment of pension by civil courts.**

No pension whether due or to become due can be attached by process of any court until it has actually been paid. No pensioner can assign or sell any interest in respect of a pension not then due.

#### **63. Transfers in India.**

(i) The C. M. A. & P. or the pension disbursing officer concerned may, on application and on sufficient cause being shown, permit transfer of payment of a pension from one paying station to another in India.

(ii) The C. M. A. & P. may permit transfer of the recipient of a capitation allowance from one recognised institution to another specified in Appendix III without prejudice to the grant of capitation allowance, if such a course is certified by the local doctor to be necessary for medical reasons.

#### **64. Payment of rupee rates of pension in India in cases where pension is expressed in alternative rupee and sterling rates.**

A pensioner drawing pension in India at the rupee rates who proceeds to England or a country where the sterling rate is payable (see Part II), shall be paid pension at the rupee rate up to and for the day preceding embarkation.

#### **65. Payment of a compassionate allowance to the widow or child of a Viceroy's commissioned officer.**

The payment of a compassionate allowance granted to the widow or child of a Viceroy's commissioned officer whose death is not attributable to military service shall be made in the same manner as a family pension granted to an Indian military pensioner. If an individual who has been granted the allowance does not appear to draw it within three months (twelve months, in the case of beneficiaries residing in Nepal) of the date on which it fell due for payment, the C. M. A. & P. shall ascertain the cause of the non-appearance and report to the A. G. in India all cases in which the allowances have been surrendered by the death or disqualification of the recipient.

#### **66. Payment of O. B. I. allowance.**

The payment of the allowance admissible to a pensioned member of the Order of British India shall be made in the same manner

as his pension. All deaths among pensioned members of the O. B. I. shall be reported to the A. G. in India by the C. M. A. & P. as soon as they come to notice.

**67. Issue of supplementary instructions by the C. M. A. and P. and the Director-General, Posts and Telegraphs.**

Supplementary instructions for the payment of pensions by the pension disbursing officers on matters of detail not provided for in these rules may be issued by the C. M. A. & P. with the concurrence of the Military Accountant General.

In regard to pensions paid by the post offices, such supplementary instructions may be issued by the Director General, Posts and Telegraphs, with the concurrence of the C. M. A. & P.

68.

69.

70.

**SECTION III.—PAYMENT IN THE U. K., BRITISH DOMINION,  
COLONY OR POSSESSION, AND TRANSFERS OF PAY-  
MENT FROM ONE COUNTRY TO ANOTHER.**

**71. Payment in the U. K.**

(i) When an individual, who has been granted a pension by the authorities in India proceeds to the U. K. and desires that payment of the pension from the date of its commencement should be made in the U. K. or when a pensioner drawing pension in India or in a colony in direct account with the Government of India proceeds to the U. K. and desires transfer of its payment to that country, the C. M. A. & P. shall issue a last pension certificate to the individual and forward to the Accountant General, India Office, London, a duplicate thereof, together with a copy of the order of the Governor General or other authority granting the pension. The forwarding letter shall always specify the date from which payments should be made by the India Office. In the case of the transfer of the pension of a pensioner who was drawing it in India or in a colony in direct account with the Government of India, the last pension certificate shall show him or her paid up to and for the day preceding embarkation. In the case of the transfer of the payment of a pension or allowance granted at the ordinary rate to a widow or child of a King's commissioned officer, departmental officer or departmental warrant officer, class I, a copy of the statement of means submitted on admission to pension together with a copy of the latest annual statement of means furnished by the pensioner, shall be sent to the India Office with the duplicate last pension certificate.

(ii) A King's commissioned officer, or a departmental officer or a departmental warrant officer, class I, of the I. U. L. whose pension is fixed solely at sterling rates, may draw his pension in the U. K., whilst residing in India. In such cases the procedure in clause (i) above shall be followed.

(iii) A departmental officer or a departmental warrant officer class I, of the I. U. L. or the I. M. D. whose pension is payable in India at a fixed rupee rate is not permitted to draw his pension at the sterling rate through an agent in the U. K. whilst residing in India.

**72. Payment in a British dominion, colony or possession.**

(i) The pension of a pensioner residing in any British dominion, colony or possession named in Appendix II may be paid there.

(ii) When an individual who has been granted a pension by the authorities in India, or who is drawing his pension in India, proceeds to one of the countries mentioned in Appendix II and

desires payment of his or her pension in that country, the C. M. A. & P. shall issue a pension warrant in accordance with the following procedure :—

If the country accounts direct with India . . . . .	Original warrant to the colonial pension paying officer concerned. Duplicate warrant to the pensioner.
---	--

If the country accounts with the India Office, London . . . . .	Original warrant to the colonial pension paying officer concerned. Duplicate warrant to the Accountant General, India Office, London. Triplicate warrant to the pensioner.
---	--

In the case of the transfer of the pension of a pensioner who was drawing it in India or in a colony in direct account with the Government of India, the colonial warrant shall show him paid up to and for the day preceding embarkation.

**73. Transfer of the payment of a pension between the U. K., India and a British dominion, colony or possession.**

The transfer of the payment of a pension—

(i) from the U. K. to a British dominion, colony or possession,

(ii) from the U. K. or British dominion, colony or possession to India, or

(iii) from one British dominion, colony or possession to another, shall be permitted within reasonable limits whenever desired. Applications for the transfer in such cases shall be made to the official who pays the pension.



**CHAPTER IV.—LIMITATION OF CLAIMS.****SECTION I.—FIRST CLAIMS FOR PENSION OR ALLOWANCE AND CLAIMS FOR GRATUITIES.****77. General provisions.**

Save as otherwise provided in this section—

- (i) first claims for pension or allowance and claims for gratuity, under military rules, preferred within twelve months of the date on which they fall due shall be entertained and paid with full arrears, if otherwise in order ;
- (ii) those which are not preferred within that period may be admitted with full arrears, if the pension sanctioning authority concerned is satisfied with the claimant's explanation for the delay in their submission ; if he is not satisfied with the explanation, such claims shall be submitted for the orders of the Governor General.

**78. Special provisions in respect of widows of King's commissioned officers and of certain others.**

In the case of widows of King's commissioned officers of the Indian Service, Indian commissioned officers, departmental officers and warrant officers, class I, of the I. U. L. and I. M. D., and soldiers of the Auxiliary Force, India, pension shall normally be awarded from the date of application. Arrears prior to that date shall be paid as follows :—

- (i) If application for pension is made within six months of the officer's, warrant officer's or soldier's death, full arrears shall be paid.
- (ii) If failure to apply for pension within six months of the officer's, warrant officer's or soldier's death is, in the opinion of the pension sanctioning authority, due to some satisfactory cause (*e.g.*, serious illness of the widow) payment of arrears prior to the date of application shall ordinarily be limited to a period of six months.
- (iii) If a widow is unable to furnish a statement or a reasonable estimate of her income in cases where such a statement is necessary, within six months of her husband's death but completes and submits her application for pension within that period, full arrears shall be paid, if subsequently found eligible for pension.

**79. Special provisions in respect of families of Indian officers, Indian warrant officers, Indian other ranks, reservists and enrolled and unenrolled non-combatants and followers, eligible for family pension under military rules.**

(a) Subject to the provisions of sub-clause (b) below—

(i) first claims for family pension in respect of the categories specified above, preferred within twelve months of the date on which they fall due shall be dealt with in accordance with the general provisions in rule 77.

(ii) such claims preferred after twelve months of the due date shall also be dealt with in accordance with the general provisions in rule 77, if the pension sanctioning authority is satisfied with the claimant's explanation for the delay in the submission of the claims; if he is not satisfied with the explanation the claims shall be admitted from the date of local application, with arrears for the following periods prior to that date :—

If the heir to family pension or children's allowance is actually resident in Nepal at the time of the death of the soldier	Up to 5 years prior to the date of local application.
---	---

In all other cases	Up to 3 years prior to the date of local application, subject to the condition that arrears for more than five years in all shall not be paid in any case.
--------------------	--

(b) First claims for family pension preferred after the disqualification of the claimant shall not be entertained.

(c) The provisions of this paragraph shall apply to first claims for—

family pension,

transfer of family pension,

children's allowance,

fifty per cent increase of children's allowance, and

continuance of allowances attached to decorations, *e.g.*,  
I. O. M.

but not to the *continuance* of family pensions regarding which see rule 409, Part II of these Regulations.

**80. Claims for reckoning former service for pension and gratuity.**

All claims to count former service for pension submitted by officers commanding units will, if otherwise in order, be admitted by the C. M. A. concerned, but in cases where the delay in preferring a claim exceeds 2 months from the date when it fell due, the matter will be brought to the notice of the superior administrative authority for such action as may be deemed necessary.

**81. Definition of the term "claimant" for the purpose of claims of Indian military pensioners.**

In the case of Indian officers, Indian warrant officers and other ranks and enrolled and unenrolled non-combatants including followers, and their families, eligible for pension or allowance under military rules, the term "claimant" for the purposes of the rules in this section shall mean the O. C. unit or depot or the head of the office concerned.

82.

83.

**SECTION II.—CLAIMS FOR ARREARS OF PENSION BY PENSIONERS WHO NEGLECT TO DRAW THEIR PENSIONS.**

**84. General provisions.**

Unless otherwise provided a pensioner who neglects to draw his pension for a period of twelve months shall be struck off the pension establishment.

If he thereafter reappears to draw his pension, he may be readmitted to the pension establishment, if he accounts for such neglect to the satisfaction of a competent authority. That authority shall, at its discretion, grant or withhold the arrears of the pension or any portion thereof.

**85. Special provisions for Indian officers, warrant officers and other Indian personnel and their families.**

(i) In the case of pensioned Indian officers, warrant officers and other ranks, reservists, enrolled and unenrolled non-combatants (including followers) and their families, claims to arrears of pension preferred within a period of twelve months of the due date shall be entertained and paid by the pension paying officer, if otherwise in order. Claims preferred after the expiration of one year and within three years shall be entertained and paid by the competent authority if it is satisfied with the claimant's explanation for the delay in drawing the pension.

(ii) If after the expiration of three years no explanation has been received of the cause of a pensioner failing to draw his pension, he shall be struck off the pension establishment. If he thereafter reappears to draw his pension he may be readmitted to the pension establishment if he accounts for his neglect to draw the pension, to the satisfaction of a competent authority. That authority shall, at its discretion, grant or withhold the arrears of the pension or any portion thereof.

86.

87.

---

## CHAPTER V.—RECOVERIES AND OVERPAYMENTS.

### 88. Recovery of public claims, regimental debts and regimental claims from pensions.

Subject to the provisions of the Preamble to these regulations, a public claim against a pensioner, a regimental debt due from him or a regimental claim which the Governor General may direct him to pay shall be recoverable from his pension, gratuity or commuted value of pension.

### 89. Mode of recovery of public claims (other than overpayments of pensions), regimental debts and regimental claims.

Public claims, other than those on account of overpayment of pensions (for which see rule 92, *et. seq.*), regimental debts and regimental claims which the Governor General directs an individual to pay, shall be adjusted as follows:—

(i) Retrenchments on account of excess issues of pay and unauthorised expenditure, stoppages other than those awarded under the Army Act or the Indian Army Act, the value of losses and all other claims for which Government holds an officer liable, and India Office claims, shall be recovered in monthly instalments of one-third of pension until the full claim is liquidated. A competent authority may, if it is satisfied that there are reasonable grounds for such a course, which must be recorded in writing, relax this rule and order recoveries to be made in smaller amounts which in no case shall exceed twelve instalments in number.

(ii) In the case of public claims and debts referred to in the Preamble to these regulations, other than those specified in sub-clause (i) above, and regimental debts which are not disputed, the C. O. of the person against whom the claim is made or from whom the debt is due may order the recovery of the amount from his pension in such instalments as the O. C. considers reasonable. If in the case of a regimental debt the person from whom it is due disputes the correctness of the amount or repudiates his liability, such debt becomes a regimental claim and shall be recovered only under the orders of the Governor General.

(iii) Recoveries from wound, injury or disability pension shall require the special orders of the Governor General (see Preamble).

(iv) If the individual is eligible for a gratuity in lieu of a pension or if he has commuted a portion of his pension, the whole amount of the claim shall be recovered in one instalment from the gratuity or commuted value of the pension, as the case may be.

91.

92. Overpayments of pension in India not due to an error in law (including a misinterpretation of rules and orders)—how adjusted.

Overpayments of pension not due to an error in law (including a misinterpretation of rules and orders) to pensioners drawing pension in India, shall be dealt with as follows :—

I.—*If the circumstances leading to overpayments do not disclose fraud or grave misconduct.*

(a) *Those challenged in audit within twelve months from the date of payment.*

(i) These shall be recovered in instalments of one-third of the pension, if a pension is payable.

(ii) If no pension is admissible, payment shall cease immediately the error is detected and the resultant overpayment shall be reported to the competent authority.

(b) *Those not challenged in audit within twelve months from the date of payment, including those made partly within twelve months and partly at a date or dates more than twelve months anterior to the date of challenge.*

(i) If no pension is admissible—payment shall cease immediately the error is detected.

(ii) If a pension is admissible but at a lower rate than that paid—payment shall be made at the correct rate as soon as the error is detected.

In both the types of cases specified above a report shall be made to the competent authority. Pending the orders of that authority, no recovery of the overpayment shall be made.

(c) *Action to be taken by the competent authority.*

(i) The competent authority, on receipt of the reports specified in clauses (a) (ii) and (b) of this rule, shall decide, subject to the condition laid down in sub-clause (ii) below, whether the whole or any portion of the overpayment shall be recovered or written off and shall communicate his orders to the C. M. A. & P.

- (ii) Overpayments made during the twelve months preceding the date of challenge in audit shall not be written off, unless it is absolutely impossible to effect recovery.
- (d) *How recovery is made.*—If it is decided to enforce recovery and a pension is payable, it shall be effected in instalments of one-third of the pension, unless otherwise specified in the orders. If it is decided to enforce recovery and no pension is payable, the method of recovery shall be decided by the competent authority in consultation with the C. M. A. & P.

II.—*If the circumstances leading to overpayments disclose fraud or grave misconduct.*

- (a) *Those challenged in audit within twelve months from the date of payment.*
  - (i) These shall be recovered in instalments of one-third of the pension if a pension is payable. If, in the opinion of the C. M. A. & P. the circumstances warrant the stoppage of pensions in full or recovery of the overpayment in instalments of more than one-third of the pension, a report shall be submitted to the competent authority. That authority shall decide each case on its merits and communicate his decision to the C. M. A. & P. who will carry out such further adjustments as may be necessary.
  - (ii) If no pension is admissible, payment shall cease immediately the fraud is detected and a report of the circumstances leading to the overpayment shall be submitted to the competent authority.
- (b) *Those not challenged in audit within twelve months from the date of payment, including those made partly within twelve months and partly at a date or dates more than twelve months anterior to the date of challenge.*

If a pension is payable, payment shall be made at the correct rate as soon as the fraud is detected.

If no pension is admissible, payment shall cease immediately the fraud is detected.

In both types of cases a report of the circumstances shall be made to the competent authority. Pending the orders of that authority no recovery of the overpayment shall be made.
- (c) *Action to be taken by the competent authority.*
  - (i) The competent authority, on receipt of the reports specified in clauses (a) (ii) and (b) of this rule shall decide, subject to the condition laid down in sub-

clause (ii) below, whether the whole or any portion of the overpayment shall be recovered or written off or whether the pension shall be withheld wholly or reduced and if so, permanently or temporarily. Any amount withheld under this rule shall be adjusted against the overpayment to the extent necessary.

- (ii) Overpayment made during the twelve months preceding the date of challenge in audit shall not be written off, unless it is absolutely impossible to effect recovery.

*(d) How recovery is made.*

If it is decided to enforce recovery and a pension is payable, it shall be effected in instalments of one-third of the pension, unless otherwise specified in the orders. If it is decided to enforce recovery and no pension is payable, the method of recovery shall be decided by the competent authority, in consultation with the C. M. A. & P.

**93. Overpayments of pension in India due to an error in law, including those due to a misinterpretation of rules and orders.**

These overpayments shall not be recovered but shall be reported to the Governor General through the Military Accountant General. If, in any particular case, there is a doubt or difference of opinion on this point between the accounts officer and the local military authorities, the case shall be submitted for the orders of the Governor General through the Military Accountant General.

**94. Overpayments in India on account of the grant of two family pensions to one Indian military family pensioner.**

Overpayments made consequent on the erroneous grant of more than one family pension to the same pensioner may be written off by the competent authority provided that it is established that the overpayments were made in good faith and that there has been no attempt to defraud.

**95. Overpayments to female Indian military pensioners who submit false certificates of widowhood or non-marriage.**

Overpayments of pension obtained by female pensioners on presentation of false certificates of continued widowhood shall, irrespective of the amount involved, be referred to the competent authority for orders as to the manner in which the sum fraudulently drawn by the alleged widow shall be recovered from the pensioners who signed the false certificates. Unless the pensioners who signed such a certificate can offer a satisfactory explanation other than that they were ignorant of the widow's remarriage, the sum obtained

by the alleged widow with the aid of the certificate shall be recovered from the pensioners who signed it in shares proportionate to the pension which they are receiving, subject to the proviso that the monthly pension of each pensioner shall not be reduced by more than one-third. In a case of this nature no discretion shall be vested in the competent authority to waive the recovery from the certifying pensioners of the amount irregularly paid.

The provisions of this rule shall also apply *mutatis mutandis* to overpayments of pension made to female pensioners who submit false non-marriage certificates.

**96. Overpayments of pension not due to an error in law (including a misinterpretation of rules and orders) to pensioners residing in colonies having a direct account with the Government of India—how adjusted.**

Overpayments of pension not due to an error in law (including a misinterpretation of rules and orders) shall be dealt with as follows :—

*I.—If the circumstances leading to overpayments do not disclose fraud or grave misconduct.*

(a) *Those challenged in audit within 12 months from the date of payment.*

(i) These shall be recovered in instalments to the extent of one-third of the pension payable.

(ii) If no pension is admissible payment shall cease immediately the error is detected and a report shall be submitted to the Government of India through the Military Accountant General.

(b) *Those not challenged in audit within 12 months from the date of the payment, including those made partly within 12 months and partly at a date or dates more than 12 months anterior to the date of challenge :—*

(i) *When no pension is admissible.*—Payment shall cease immediately the error is detected and a report shall be submitted to the Government of India, through the Military Accountant General, for orders.

(ii) *Where pension is admissible at a lower rate than that paid.*—As soon as the error is detected payment shall be made at the correct rate and the matter reported to the Government of India, through the Military Accountant General, for orders as to the method of effecting recovery of the amount overpaid.

(c) The Governor General on receipt of the reports in (a) (ii) and (b) will decide whether the whole or any portion

of the overpayment shall be recovered or written off. If it is decided to enforce recovery and a pension is payable, it shall be effected in instalments of one-third of the pension, unless otherwise specified in the orders. If it is decided to enforce recovery and no pension is payable, the method of recovery will be decided by the Governor General.

II.—*If the circumstances leading to overpayments disclose fraud or grave misconduct.*

(a) *Those challenged in audit within twelve months from the date of payment.*

(i) These shall be recovered in instalments of one-third of the pension payable. If in the opinion of the C. M. A. & P. the circumstances warrant the stoppage of pensions in full or recovery of the overpayment in instalments of more than one-third of the pension, a report shall be submitted to the Governor General for orders.

(ii) If no pension is payable, payment shall cease immediately the fraud is detected and a report of the circumstances leading to the overpayment shall be submitted to the Governor General.

(b) *Those not challenged in audit within twelve months from the date of payment including those made partly within the twelve months and partly at a date or dates more than twelve months anterior to the date of challenge.*

If a pension is payable, payment shall be made at the correct rate as soon as the fraud is detected. If no pension is admissible, payment shall cease immediately the fraud is detected. In both types of cases a report of the circumstances shall be submitted to the Governor General. Pending his orders, no recovery of the overpayment shall be made.

(c) On receipt of the report specified in clause (a) (i) and (b) above, the Governor General will decide whether the whole or any portion of the overpayment shall be recovered or written off or whether the pension shall be withheld wholly or reduced and if so, permanently or temporarily. Any amount withheld under this rule shall be adjusted against the overpayment to the extent necessary.

(d) If it is decided to enforce recovery and a pension is payable, it shall be effected in instalments of one-third of the pension, unless otherwise specified in the orders. If it is decided to enforce recovery and no pension is payable, the method of recovery shall be decided by the Governor General.

97. Overpayments of pension due to an error in law (including those due to a misinterpretation of rules and orders) to pensioners residing in colonies having a direct account with the Government of India.

These shall be reported to the Governor General through the Military Accountant General for orders.

98. Powers of the C. M. A. & P. to write off overpayments of pension.

Overpayments of pension not due to an error in law (including a misinterpretation of rules and orders) which are, from any cause, irrecoverable may be written off by the C. M. A. & P. up to an amount not exceeding Rs. 100 in each case.

99. Overpayments indicating defective system or serious failure of audit.

Should the circumstances in which overpayment has been made in any case reveal any serious irregularity or defect in procedure or serious failure of audit for which the staff of the Military Accounts Department is responsible a full report of the case shall be made by the C. M. A. & P. to the Military Accountant General who shall take such further action as may be necessary.

100.

101.

102.

103.

104.

105.

## CHAPTER VI.—PROCEDURE FOR COMMUTATION OF PENSIONS.

### SECTION I.

- (1) KING'S COMMISSIONED OFFICERS OF THE INDIAN SERVICES, DEPARTMENTAL OFFICERS AND DEPARTMENTAL WARRANT OFFICERS, CLASS I, OF THE I. U. L. AND SOLDIER MECHANICS OF THE I. O. D.
- (2) INDIAN COMMISSIONED OFFICERS.

#### 106. Extent of application.

The rules in this section shall apply to the pensioners belonging to the categories specified above, who desire to commute a portion of their pension.

#### 107. Submission of application and arrangement for medical examination.

##### (i) *In Europe.*

- (a) A pensioner in Europe desirous of commuting a portion of his pension shall make application in the prescribed form (Appendix IV) to the U. S. of State for India, India Office.
- (b) The pensioner shall be informed of the capital sum which will be payable to him in the event of his being found to have an average expectation of life. At the same time he shall be informed of the date on which he should present himself for examination by the medical board which, in no case, shall be earlier than the actual date of retirement. He shall have the option of withdrawing his application at any time before the date fixed for his medical board.
- (c) The applicant shall be required to furnish for the board's information such particulars as to his health and habits as are usual in the case of persons proposing to assure their lives with assurance companies.
- (d) In order to ensure that payment is made at the rate shown for the specified age, it is essential that the application to commute should reach the India Office at least one month before the date on which the applicant will attain such age.

##### (ii) *In India.*

- (a) A pensioner in India desirous of commuting a portion of his pension shall make application in the prescribed form (Appendix IV) to the headquarters of the command or independent district in which he resides, through the C. M. A. & P., Lahore.

- (b) The capital sum payable shall be assessed by the C. M. A. & P., Lahore, and intimated to the headquarters of the command or independent district concerned when forwarding the application, for communication to the applicant. The further procedure to be followed shall be as in (i) above.
  - (c) The applicant may appear before a medical board at any station in India that may be convenient to the individual and the administration, such board being assembled under the orders of the local government and presided over, when practicable, by the chief civil administrative medical officer of the province. In cases where difficulty may arise in the assembly of a civil medical board, the command or independent district headquarters may, at their option, convene a suitable military medical board for the purpose.
  - (d) In the case of a pensioner residing in an Indian State, who does not find it convenient to come to British India for the purpose of being examined by a civil medical board, the command or independent district concerned may convene a military medical board for the purpose of examining the individual at any station within the Indian State where it is possible to convene such a board without any extra expenditure.
  - (e) In order to ensure that payment is made at the rate shown for the specified age, it is essential that the application to commute should reach the command or independent district headquarters at least one month before the date on which the applicant will attain such age.
- (iii) *In a dominion, colony or possession in direct account with the Accountant General, Central Revenues and in Burma.*
- (a) A pensioner residing in one of the above places and desirous of commuting shall make application in the prescribed form (Appendix IV) to the Secretary to the Government of India, Defence Department, through the official from whom he draws his pension and the C. M. A. & P., Lahore.
  - (b) The capital sum payable shall be assessed by the C. M. A. & P. and communicated to the Secretary to the Government of India, Defence Department, when forwarding the application, for communication to the applicant. The further procedure to be followed shall be as in (i) (b) and (c) above.

- (c) The Government of the dominion, colony or Burma will arrange for the assembly of a special civil medical board and will inform the applicant of the date fixed for his examination.
- (d) In order to ensure that payment is made at the rate shown for the specified age it is essential that the application to commute should reach the Government of India at least three months before the date on which the applicant will attain such age.
- (iv) *In a dominion, colony or possession not in direct account with the Accountant General, Central Revenues.*
- (a) A pensioner residing in one of the above places and desirous of commuting must make an application in the prescribed form (Appendix IV) to the Under Secretary of State for India, India Office, through the official from whom he draws his pension.
- (b) The further procedure to be followed shall be as in (i) above.
- (c) In order to ensure that payment is made at the rate shown for the specified age, it is essential that the application to commute should reach the India Office at least three months before the date on which the applicant will attain such age.

#### 108. Production of proof of age.

- (i) Officers who apply for commutation shall produce evidence as to the date of their birth, in accordance with the instructions in Appendix VI. Failure to furnish proof of age with the application will lead to delay and may result in loss to the applicant.
- (ii) The age declared by a departmental warrant officer, class I, of the I. U. L., or a soldier mechanic of the I. O. D. on his first attestation shall be taken as the correct age for purposes of commutation.

#### 109. Medical board's fees—By whom borne in India.

- (i) *Civil medical board.*

If the examination is conducted by a civil medical board in India, the pensioner shall pay a fee of Rs. 16, one-fourth of which, *viz.*, Rs. 4, shall be credited to Government as revenue of the civil department concerned and the balance, *viz.*, Rs. 12 shall be paid by the pensioner in cash to the Board at the time of the medical examination to be retained and divided by the members of the board among themselves.

The authority competent to convene the civil medical board shall, when sending an intimation to the pensioner, direct him to deposit the Government share, *i.e.*, Rs. 4 into the civil treasury, the Reserve Bank of India, or the Imperial Bank of India, as the case may be and to hand over the receipt along with the balance of fee, *viz.*, Rs. 12, in cash to the board at the time of examination. The above authority shall also direct the board to forward the receipt and the medical certificate to the civil audit officer concerned and the Controller of Military Accounts and Pensions, Lahore, respectively.

(ii) *Military medical board.*

No fee shall be paid by the pensioner in respect of his first examination when he is examined by a military medical board.

**110. Form of Medical Board Report.**

The Medical Board shall report in the following form :—

“ We have carefully examined..... and are of opinion that he is (*or is not*) in good bodily health and has (*or has not*) the prospect of an average duration of life. We therefore (*or do not,*) recommend compliance with his application to be allowed to capitalise a portion of his pension.”

In the case of impaired lives in which compliance with the officer's application is recommended, but with an addition of years of age, the following shall be added :—

“ but as he is suffering..... his age for the purposes of commutation should be taken to be ..... years.”

**111. Payment of commuted value.**

(i) *Average lives.*

If the board report that the pensioner has an average expectation of life, the capital sum already notified to the officer shall be paid in the manner indicated by him on his form of application.

(ii) *Impaired lives.*

In cases where an addition to his age is recommended, the pensioner shall be informed by registered post and with acknowledgment due of the board's recommendation and of the capital sum payable in view thereof. The applicant may withdraw his application by written notice despatched within two weeks from the date on which he receives intimation of the revised sum payable on commutation. If the applicant does not withdraw in writing his application within the period of two weeks prescribed above he shall be presumed to have accepted the sum offered.

(iii) *Place of payment.*

The capitalised sum shall be payable in India if the commutation is effected there. In all other cases it shall be payable by the official through whom the pension is issued.

**112. Reopening of rejected applications for commutation and payment of fees for medical examination by a second medical board.**

(i) A pensioner whose application to commute a portion of his pension has been rejected on the recommendation of a medical board, or who has once declined to accept commutation on the basis of an addition of years to his actual age as recommended by a medical board, may, if he appeals for the revision of the original finding, be permitted to appear for one re-examination by a medical board, provided that a period of not less than one year has elapsed since the date on which he was examined by the first medical board. In such cases the procedure outlined in clause (i) of rule 109 shall be followed irrespective of whether the examination is conducted by a civil or a military medical board, except that when the examination is conducted by the military medical board, the Government share of the fee, i.e., Rs. 4, shall be credited as revenue of the Defence Department and the receipt together with the medical certificate shall be forwarded to the Controller of Military Accounts and Pensions, Lahore.

(ii) If in the opinion of the medical authority prescribed in clause (i) some special examination is necessary which it is not in a position to carry out itself, it may require the pensioner to undergo such examination at his own expense. No refund of such expenditure shall be given by Government irrespective of the result of the examination.

**113. Recovery of public claims from the commuted value.**

The U. S. of State for India, in cases dealt with by the India Office, and the C. M. A. & P., in other cases, shall, before the capitalised sum is paid, ascertain whether any public claim is outstanding against the applicant, and deduct the amount of any such claim from the lump sum which would, but for the claim, be payable to him.

**114.**

115.

116.

117

**SECTION II—OFFICERS AND WARRANT OFFICERS OF THE I. M. D.**

(Assistant Surgeons' Branch).

**118. Extent of application.**

The rules in this section shall apply to the pensioners belonging to the categories specified above, who desire to commute a portion of their pension.

**119. Submission of application and arrangement for medical examination.**

(i) *In Europe.*

- (a) An officer or warrant officer in Europe desirous of commuting a portion of his pension shall make application in the prescribed form (Appendix IV for officers and Appendix V for warrant officers) to the Under Secretary of State for India, India Office.
- (b) In the case of a married warrant officer, the written consent of his wife to the commutation shall be produced with the application and her signature shall be witnessed by a magistrate, clergyman or other responsible person.
- (c) In the case of every warrant officer, the application shall be accompanied by letters from persons of good standing, and preferably, of official position, stating why, in their opinion, commutation would be to the distinct and permanent advantage of the pensioner.
- (d) If the competent authority approves of the commutation, the officer or warrant officer shall be informed of the capital sum which will be payable to him in the event of his being found to have an average expectation of life. At the same time he shall be informed of the date on which he should present himself for examination by the medical board which, in no case, shall be earlier than the actual date of retirement. He shall have the option of withdrawing his application at any time before the date fixed for his medical board.
- (e) The applicant shall be required to furnish for the board's information such particulars as to his health and habits as are usual in the case of persons proposing to assure their lives with assurance companies.
- (f) In order to ensure that payment is made at the rate shown for any specified age, it is essential that the application to commute should reach the India Office at least one month before the date on which the applicant will attain such age.

*(ii) In India.*

- (a) An officer or warrant officer in India desirous of commuting a portion of his pension shall make an application in the prescribed form (Appendices IV and V) to the head quarters of the command or independent district in which he resides, through the C. M. A. & P., Lahore. In the case of a warrant officer, the documents specified in sub-clauses (b) and (c) of clause (i) above shall accompany the application.
- (b) The capital sum payable shall be assessed by the C. M. A. & P., Lahore, and intimated to the headquarters of the command or independent district concerned when forwarding the application, for communication to the applicant. If the competent authority approves of the commutation, the further procedure to be followed shall be as in (i) above.
- (c) The applicant may appear before a medical board at any station in India that may be convenient to the individual and the administration, such board being assembled under the orders of the local government and presided over, when practicable, by the chief civil administrative medical officer of the province. In cases where difficulty may arise in the assembly of a civil medical board, the command or independent district headquarters may, at their option, convene a suitable military medical board for the purpose.
- (d) In the case of an officer residing in an Indian State, who does not find it convenient to come to British India for the purpose of being examined by a civil medical board, the command or independent district concerned may convene a military medical board for the purpose of examining the individual at any station within the Indian State where it is possible to convene such a board without any extra expenditure.
- (e) In order to ensure that payment is made at the rate shown for any specified age, it is essential that the application to commute should reach the command headquarters at least one month before the date on which the applicant will attain such age.

*(iii) In a dominion, colony or possession, in direct account with the Accountant General, Central Revenues and in Burma.*

- (a) An officer or warrant officer residing in one of the above places and desirous of commuting shall make an application in the prescribed form (Appendices IV and V) to the Secretary to the Government of India, Defence

Department, through the official from whom he draws his pension and the C. M. A. & P. Lahore. In the case of a warrant officer, the documents referred to at sub-clauses (b) and (c) of clause (i) above shall accompany the application.

- (b) The capital sum payable shall be assessed by the C. M. A. & P., Lahore, and communicated to the Secretary to the Government of India, Defence Department, when forwarding the application, for communication to the applicant. If the competent authority approves of the commutation, the further procedure to be followed shall be as in (i) (d) and (e) above.
- (c) The Government of the dominion, colony, possession, or Burma will arrange for the assembly of a special civil medical board and will inform the applicant of the date fixed for his examination.
- (d) In order to ensure that payment is made at the rate shown for any specified age it is essential that the application to commute should reach the Government of India at least three months before the date on which the applicant will attain such age.
- (iv) *In a dominion, colony, or possession, not in direct account with the Accountant General, Central Revenues.*
- (a) An officer or warrant officer residing in one of the above places and desirous of commuting shall make an application in the prescribed form (Appendices IV and V) to the Under Secretary of State for India, India Office, through the official from whom he draws his pension. In the case of a warrant officer, the documents referred to at sub-clauses (b) and (c) of clause (i) above shall accompany the application.
- (b) If the competent authority approves of the commutation the further procedure to be followed shall be as in (i) above.
- (c) In order to ensure that payment is made at the rate shown for any specified age, it is essential that the application to commute should reach the India Office at least three months before the date on which the applicant will attain such age.

**120. Conditions for sanctioning commutation in the case of a warrant officer.**

No application to commute shall be approved in the case of a warrant officer, unless the competent authority is satisfied that the commutation would be to the distinct and permanent advantage of the pensioner.

121.

**122. Production of proof of age.**

(i) *Officers*.—Officers who apply for commutation shall produce evidence as to the date of their birth in accordance with the instructions in Appendix VI. Failure to furnish proof of age with the application will lead to delay and may result in loss to the applicant.

(ii) *Warrant officers*.—The age declared by a warrant officer on his first attestation shall be taken as the correct age for purposes of commutation.

**123. Medical board's fees—By whom borne in India.**

(i) *Civil medical board*.—If the examination is conducted in India, the pensioner shall pay a fee of Rs. 16, one-fourth of which, viz., Rs. 4, shall be credited to Government as revenue of the civil department concerned and the balance, viz., Rs. 12, shall be paid by the pensioner in cash to the board at the time of the medical examination to be retained and divided by the members of the board among themselves.

The authority competent to convene the civil medical board shall when sending an intimation to the pensioner, direct him to deposit the Government share, i.e., Rs. 4, into the civil treasury, the Reserve Bank of India, or the Imperial Bank of India, as the case may be, and to hand over the receipt along with the balance of fee, viz., Rs. 12 in cash to the board at the time of examination. The above authority shall also direct the board to forward the receipt and the medical certificate to the civil audit officer concerned and the Controller of Military Accounts and Pensions, Lahore, respectively.

(ii) *Military medical board*.—No fee shall be paid by the pensioner in respect of his first examination when he is examined by a military medical board. See rule 127.

**124. Form of medical board report.**

The medical board shall report in the following form :—

“ We have carefully examined.....and are of opinion that he is (or is not) in good bodily health and has (or has not) the prospect of an average duration of life. We, therefore, (or do not) recommend compliance with his application to be allowed to capitalise a portion of his pension ”.

In the case of impaired lives in which compliance with the application is recommended, but with an addition of years of age, the following shall be added :—

“ but as he is suffering  
his age for the purposes of commutation should be  
taken to be                      years ”.

**125. Payment of commuted value.**

(i) *Average lives.*—If the board reports that the officer or warrant officer has an average expectation of life, the capital sum already notified to the officer or warrant officer shall be paid in the manner indicated by him on his form of application.

(ii) *Impaired lives.*—In cases where an addition to his age is recommended, the officer or warrant officer shall be informed by registered post and with acknowledgment due of the board's recommendation and of the capital sum payable in view thereof. The applicant may withdraw his application by written notice despatched within two weeks from the date on which he receives intimation of the revised sum payable on commutation. If the applicant does not withdraw in writing his application within the period of two weeks prescribed above he shall be presumed to have accepted the sum offered.

(iii) *Place of payment.*—The capitalised sum shall be payable in India if the commutation is effected there. In all other cases it shall be payable by the official through whom the pension is issued.

**126. Cancellation of commutation in the case of a warrant officer.**

In the event of the capitalised sum not being applied for the purpose mentioned in the application and being refunded to the Governor General or other competent authority, by a warrant officer, in accordance with the undertaking to that effect signed by him, the commutation may be cancelled.

**127. Reopening of rejected applications for commutation and payment of fees for medical examination by a second medical board.**

(i) A pensioner whose application to commute a portion of his pension has been rejected on the recommendation of a medical board, or who has once declined to accept commutation on the basis of an addition of years to his actual age as recommended by a medical board, may, if he appeals for the revision of the original finding, be permitted to appear for one re-examination by a medical board, provided that a period of not less than one year has elapsed since the date on which he was examined by the first medical board. In such cases the procedure outlined in clause (i) of rule 123 shall be followed irrespective of whether the examination is conducted by a civil or a military medical board, except that when the examination is conducted by the military medical board, the Government share of the fee i.e., Rs. 4, shall be credited as revenue of the Defence Department and the receipt together with the medical certificate shall be forwarded to the Controller of Military Accounts and Pensions, Lahore.

(ii) If in the opinion of the medical authority prescribed in clause (i) some special examination is necessary which it is not in a position to carry out itself, it may require the pensioner to undergo such examination at his own expense. No refund of such expenditure shall be given by Government irrespective of the result of the examination.

**128. Recovery of public claims from the commuted value.**

The Under Secretary of State for India, in cases dealt with by the India Office and the C. M. A. & P., Lahore, in other cases, shall, before the capitalised sum is paid, ascertain whether any public claim is outstanding against the applicant, and deduct the amount of any such claim from the lump sum which would, but for the claim, be payable to him.

**129.**

**130.**

---

## APPENDIX I.

*Referred to in rule 44.*

## LIST I.

**List of Civil Treasuries at which pensioners paid from Defence Services Estimates are paid and of officers responsible for payment.**

NOTE 1.—Names of District Treasuries are printed in capital letters. Those of Sub-treasuries are printed in small letters immediately below the District Treasuries concerned.

NOTE 2.—Payments at Sub-Treasuries are made under the orders of the Treasury officers concerned.

NOTE 3.—Payments at Sub-Treasuries, not included in the list, if allowed, will be arranged for by the District Treasuries to which they are subordinate.

NOTE 4.—In Peshawar, Rawalpindi, Kohat, Waziristan and Lahore Districts, only and at Quetta pensioners other than Indian Military Pensioners are paid at Civil Treasuries. In other Districts and Poona (Independent) and Sind Brigade Areas all Military Pensioners including Indian Pensioners are paid at Civil Treasuries. For exceptions see lists II and IV of this appendix.

Treasury.	Pension Paying Officer.	Treasury.	Pension Paying Officer.
<i>Peshawar District.</i>			
MARDAN	Treasury Officer.	PESHAWAR— <i>conold.</i>	
Sawabi (Sub-Try.)	Treasury Officer.	Charsadda (Sub-Try.)	Treasury Officer.
PESHAWAR	Ditto.	Nowshera (Sub-Try.)	Ditto.
<i>Rawalpindi, Kohat and Waziristan Districts.</i>			
ATTOCK, CAMPBELLPUR	Treasury Officer.	JHELUM	Treasury Officer.
Fatehjang (Sub-Try.)	Ditto.	Chakwal (Sub-Try.)	Ditto.
Pindi Gheb (Sub-Try.)	Ditto.	Pind Dadan Khan (Sub-Try.)	Ditto.
Talagang (Sub-Try.)	Ditto.		Ditto.
BANNU, EDWARD ESABAD	Ditto.	KASHMIR-SRINAGAR	Ditto.
Laki-Marwat (Sub-Try.)	Ditto.	KOHAT	Ditto.
MIRAN Shah (Sub-Try.)	Ditto.	Banda Kohat (Sub-Try.)	Ditto.
DERA ISMAIL KHAN	Ditto.	Hangu (Sub-Try.)	Ditto.
Kulachi (Sub-Try.)	Ditto.	KURRAM	Ditto.
Tank (Sub-Try.)	Ditto.	MIANWALI	Ditto.
DUNGA GALI (a)	Ditto.	Bhakkar (Sub-Treasury)	Ditto.
Haripur (Sub-Try.)	Ditto.	Isakhel (Sub-Try.)	Ditto.
Mansahra (Sub-Try.)	Ditto.	RAWALPINDI	Ditto.
GLGIT	Ditto.	Guilarkhan (Sub-Try.)	Ditto.
GUJRAT	Ditto.	Kahuta (Sub-Try.)	Ditto.
Kharian (Sub-Try.)	Ditto.	Murree (Sub-Try.)	Ditto.
Phalla (Sub-Try.)	Ditto.	SHAHPUR, SARGODHA	Ditto.
HAZARA, ABBOTTABAD	Ditto.	Bhalwal (Sub-Try.)	Ditto.
		Khushab (Sub-Try.)	Ditto.
		Shahpur (Sub-Try.)	Ditto.
<i>Lahore District.</i>			
AMBALA	Treasury Officer.	DERA GHAZI KHAN	Treasury Officer.
Jagadhri (Sub-Try.)	Ditto.	Jampur (Sub-Try.)	Ditto.
Kasauli (Sub-Try.)	Ditto.	Rajanpur (Sub-Try.)	Ditto.
Kharar (Sub-Try.)	Ditto.	Sanghar (Sub-Try.)	Ditto.
Naraingarh (Sub-Try.)	Ditto.	FEROZEPUR	Ditto.
Rupar (Sub-Try.)	Ditto.	Fazilka (Sub-Try.)	Ditto.
AMRITSAR	Treasury Officer.	Moga (Sub-Try.)	Ditto.
Ajnala (Sub-Try.)	Ditto.	Muktsar (Sub-Try.)	Ditto.
Tarn-Taran (Sub-Try.)	Ditto.	Zira (Sub-Try.)	Ditto.

(a) This is a seasonal treasury working during the summer months

Treasury.	Pension Paying Officer.	Treasury.	Pension Paying Officer.
<i>Lahore District—contd.</i>			
GUJRANWALA	Treasury Officer.	KARNAL	Treasury Officer.
Hafizabad (Sub-Try.)	Ditto.	Kaithal (Sub-Try.)	Ditto.
Wazirabad (Sub-Try.)	Ditto.	Panipat (Sub-Try.)	Ditto.
GURDASPUR	Ditto.	Thanesar (Sub-Try.)	Ditto.
Batala (Sub-Try.)	Ditto.	LAHORE	Ditto.
Dalhousie (Sub-Try.)	Ditto.	Chunian (Sub-Try.)	Ditto.
Pathankote (Sub-Try.)	Ditto.	Kasur (Sub-Try.)	Ditto.
Shakargarh (Sub-Try.)	Ditto.	LUDHIANA	Ditto.
GURGAON	Ditto.	Jagraon (Sub-Try.)	Ditto.
Ballabgarh (Sub-Try.)	Ditto.	Samrala (Sub-Try.)	Ditto.
Ferozepur Jhirka (Sub-Try.)	Ditto.	LYALLPUR	Ditto.
Nuh (Sub-Try.)	Ditto.	Jaranwala (Sub-Try.)	Ditto.
Palwal (Sub-Try.)	Ditto.	Samundri (Sub-Try.)	Ditto.
Rewari (Sub-Try.)	Ditto.	Toba Tek Singh (Sub-Try.)	Ditto.
HISSAR	Ditto.	MONTGOMERY	Ditto.
Bhiwani (Sub-Try.)	Ditto.	Dipalpur (Sub-Try.)	Ditto.
Fatehabad, Hissar (Sub-Try.)	Ditto.	Okara (Sub-Try.)	Ditto.
Hansi (Sub-Try.)	Ditto.	Pakpattan (Sub-Try.)	Ditto.
Sirsa (Sub-Try.)	Ditto.	MULTAN	Ditto.
HOSHAIPUR	Ditto.	Kabirwala (Sub-Try.)	Ditto.
Dasuya (Sub-Try.)	Ditto.	Khanewal (Sub-Try.)	Ditto.
Garhshankar (Sub-Try.)	Ditto.	Lodhran (Sub-Try.)	Ditto.
Una (Sub-Try.)	Ditto.	Mailsi (Sub-Try.)	Ditto.
JHANG	Ditto.	Shujabad (Sub-Try.)	Ditto.
Chiniot (Sub-Try.)	Ditto.	MUZAFFARGARH	Ditto.
Shorkot (Sub-Try.)	Ditto.	Alipur, Muzaifargarh (Sub-Try.)	Ditto.
JULLUNDUR	Ditto.	Kot Adu (Sub-Try.)	Ditto.
Nakodar (Sub-Try.)	Ditto.	Leiah (Sub-Try.)	Ditto.
Nawashahr (Sub-Try.)	Ditto.	ROHTAK	Ditto.
Phillaur (Sub-Try.)	Ditto.	Gohana (Sub-Try.)	Ditto.
KANGRA, DHARAMSALA	Ditto.	Jhajjar (Sub-Try.)	Ditto.
Dehra (Sub-Try.)	Ditto.	Sonepat (Sub-Try.)	Ditto.
Hamirpur, Kangra (Sub-Try.)	Ditto.	SHEIKHUPURA	Ditto.
Kangra (Sub-Try.)	Ditto.	Nankana Sahib (Sub-Try.)	Ditto.
Kulu (Sub-Try.)	Ditto.	Shahdara (Sub-Try.)	Ditto.
Nurpur (Sub-Try.)	Ditto.	SIALKOT	Ditto.
Palampur (Sub-Try.)	Ditto.	Daska (Sub-Try.)	Ditto.
Saraj (Sub-Try.)	Ditto.	Narowal (Sub-Try.)	Ditto.
		Pasur (Sub-Try.)	Ditto.
		SIMLA	Ditto.
		Kotkhai (Sub-Try.)	Ditto.

*Meerut and Lucknow Districts and Delhi Area.*

AGRA	Treasury Officer.	Muhammadabad, Azamgarh	Treasury Officer.
Agra (Sub-Try.)	Ditto.	(Sub-Try.)	Ditto.
Bah (Sub-Try.)	Ditto.	Sagri (Sub-Try.)	Ditto.
Fatehabad, Agra (Sub-Try.)	Ditto.	BAHRAICH	Ditto.
Ferozabad (Sub-Try.)	Ditto.	Bahraich (Sub-Try.)	Ditto.
Itmadpur (Sub-Try.)	Ditto.	Kaisarganj (Sub-Try.)	Ditto.
Kheragarh (Sub-Try.)	Ditto.	Nanpara (Sub-Try.)	Ditto.
Kiraoli (Sub-Try.)	Ditto.	BALLIA	Ditto.
ALIGARH	Ditto.	Ballia (Sub-Try.)	Ditto.
Aligarh Koli (Sub-Try.)	Ditto.	Bansdih (Sub-Try.)	Ditto.
Atrauli (Sub-Try.)	Ditto.	Rasra (Sub-Try.)	Ditto.
Hathras (Sub-Try.)	Ditto.	BANDA	Ditto.
Iglas (Sub-Try.)	Ditto.	Babera (Sub-Try.)	Ditto.
Khair (Sub-Try.)	Ditto.	Banda (Sub-Try.)	Ditto.
Sikandra Rao (Sub-Try.)	Ditto.	Girwan (Sub-Try.)	Ditto.
ALLAHABAD	Ditto.	Karwi (Sub-Try.)	Ditto.
Allahabad, Chail (Sub-Try.)	Ditto.	Mau, Banda (Sub-Try.)	Ditto.
Handia (Sub-Try.)	Ditto.	BARA BANKI	Ditto.
Karchhana (Sub-Try.)	Ditto.	Fatehpur, Bara Banki	Ditto.
Manjhanpur (Sub-Try.)	Ditto.	(Sub-Try.)	Ditto.
Meja (Sub-Try.)	Ditto.	Haidargarh (Sub-Try.)	Ditto.
Phulpur (Sub-Try.)	Ditto.	Nawabganj, Bara Banki	Ditto.
Sirathu (Sub-Try.)	Ditto.	(Sub-Try.)	Ditto.
Soraon (Sub-Try.)	Ditto.	Ramsanehighat (Sub-Try.)	Ditto.
ALMORA (RANIKHET)	Ditto.	BAREILLY	Ditto.
Almora (Sub-Try.)	Ditto.	Aonla (Sub-Try.)	Ditto.
Champawat (Sub-Try.)	Ditto.	Baheri (Sub-Try.)	Ditto.
Pithoragarh (Sub-Try.)	Ditto.	Bareilly (Sub-Try.)	Ditto.
AZAMGARH	Ditto.	Faridpur (Sub-Try.)	Ditto.
Azamgarh (Sub-Try.)	Ditto.	Nawabganj Bareilly (Sub-Try.)	Ditto.
Ghoshi (Sub-Try.)	Ditto.	BASTI	Ditto.
		Bansi (Sub-Try.)	Ditto.
		Basti (Sub-Try.)	Ditto.

Treasury.	Pension Paying Officer.	Treasury.	Pension Paying Officer.
<i>Meerut and Lucknow Districts and Delhi Area—contd.</i>			
<b>BASTI—contd.</b>		<b>GORAKHPUR—contd.</b>	
Domariaganj (Sub-Try.) . . .	Treasury Officer.	Gorakhpur (Sub-Try.) . . .	Treasury Officer.
Haraiya (Sub-Try.) . . .	Ditto.	Hatta, Gorakhpur (Sub-Try.) . . .	Ditto.
Khalilabad (Sub-Try.) . . .	Ditto.	Maharajganj Gorakhpur (Sub-Try.) . . .	Ditto.
<b>BENARES.</b>		Padrauna (Sub-Try.) . . .	Ditto.
Benares (Sub-Try.) . . .	Ditto.	<b>HAMIRPUR</b>	
Chandauli (Sub-Try.) . . .	Ditto.	Hamirpur (Sub-Try.) . . .	Ditto.
<b>BIJNOR</b>		Mahoba (Sub-Try.) . . .	Ditto.
Bijnor (Sub-Try.) . . .	Ditto.	Maudaha (Sub-Try.) . . .	Ditto.
Dhampur (Sub-Try.) . . .	Ditto.	Rath (Sub-Try.) . . .	Ditto.
Nagina (Sub-Try.) . . .	Ditto.	<b>HARDOI</b>	
Najibabad (Sub-Try.) . . .	Ditto.	Bilgram (Sub-Try.) . . .	Ditto.
<b>BUDAUN</b>		Hardoi (Sub-Try.) . . .	Ditto.
Bisauli (Sub-Try.) . . .	Ditto.	Sandila (Sub-Try.) . . .	Ditto.
Budaun (Sub-Try.) . . .	Ditto.	Shahabad (Sub-Try.) . . .	Ditto.
Dataganj (Sub-Try.) . . .	Ditto.	<b>JALAUN, ORAI</b>	
Gunnaur (Sub-Try.) . . .	Ditto.	Jalaun (Sub-Try.) . . .	Ditto.
Sahaswan (Sub-Try.) . . .	Ditto.	Kalpi (Sub-Try.) . . .	Ditto.
<b>BULANDSHAHR</b>		Kunch (Sub-Try.) . . .	Ditto.
Anupshahr (Sub-Try.) . . .	Ditto.	Oria (Sub-Try.) . . .	Ditto.
Bulandshahr (Sub-Try.) . . .	Ditto.	<b>JALNPUR</b>	
Khurja (Sub-Try.) . . .	Ditto.	Jaunpur (Sub-Try.) . . .	Ditto.
Sikandrabad (Sub-Try.) . . .	Ditto.	Khutaha, Shahganj (Sub-Try.) . . .	Ditto.
<b>CAWNPORE</b>		Kirakat (Sub-Try.) . . .	Ditto.
Akbarpur, Cawnpore (Sub-Try.) . . .	Ditto.	Machhlishahr (Sub-Try.) . . .	Ditto.
Bhognipur, Pukhrayan (Sub-Try.) . . .	Ditto.	Marlahu (Sub-Try.) . . .	Ditto.
Bilhaur (Sub-Try.) . . .	Ditto.	<b>JHANSI</b>	
Cawnpore (Sub-Try.) . . .	Ditto.	Garauntha (Sub-Try.) . . .	Ditto.
Derapur (Sub-Try.) . . .	Ditto.	Jhansi (Sub-Try.) . . .	Ditto.
Ghatampur (Sub-Try.) . . .	Ditto.	Lalitpur (Sub-Try.) . . .	Ditto.
<b>DEHRA DUN</b>		Mahroni (Sub-Try.) . . .	Ditto.
Chakrata Sub-Divn. (Sub-Try.) . . .	Ditto.	Mau, Jhansi (Sub-Try.) . . .	Ditto.
Dehra Dun (Sub-Try.) . . .	Ditto.	Moth (Sub-Try.) . . .	Ditto.
Mussoorie Sub-Divn. (Sub-Try.) . . .	Ditto.	<b>KHERI, LAKHIMPUR</b>	
<b>DELHI</b>		Lakhimpur (Sub-Try.) . . .	Ditto.
Delhi (Sub-Try.) . . .	Ditto.	Muhamdi (Sub-Try.) . . .	Ditto.
New Delhi (Sub-Try.) . . .	Ditto.	Nighasan (Sub-Try.) . . .	Ditto.
<b>ETAH</b>		<b>LUCKNOW</b>	
Aliganj (Sub-Try.) . . .	Ditto.	Lucknow (Sub-Try.) . . .	Ditto.
Etah (Sub-Try.) . . .	Ditto.	Malihabad (Sub-Try.) . . .	Ditto.
Jalesar (Sub-Try.) . . .	Ditto.	Mohanlalganj (Sub-Try.) . . .	Ditto.
Kasganj (Sub-Try.) . . .	Ditto.	<b>MAINPURI</b>	
<b>ETAWAH</b>		Bhongaon (Sub-Try.) . . .	Ditto.
Auraiya (Sub-Try.) . . .	Ditto.	Karhal (Sub-Try.) . . .	Ditto.
Bharthana (Sub-Try.) . . .	Ditto.	Mainpuri (Sub-Try.) . . .	Ditto.
Bidhuna (Sub-Try.) . . .	Ditto.	Mustafabad, Jaserana (Sub-Try.) . . .	Ditto.
Etawah (Sub-Try.) . . .	Ditto.	Shikohabad (Sub-Try.) . . .	Ditto.
<b>FARUKHABAD, FATEHGARH</b>		<b>MEERUT</b>	
Chhibramau (Sub-Try.) . . .	Ditto.	Baghat (Sub-Try.) . . .	Ditto.
Farukhabad (Sub-Try.) . . .	Ditto.	Ghaziabad (Sub-Try.) . . .	Ditto.
Kaimganj (Sub-Try.) . . .	Ditto.	Hapur (Sub-Try.) . . .	Ditto.
Kanauj (Sub-Try.) . . .	Ditto.	Mawana (Sub-Try.) . . .	Ditto.
<b>FATEHPUR</b>		Meerut (Sub-Try.) . . .	Ditto.
Fatehpur (Sub-Try.) . . .	Ditto.	Sardhana (Sub-Try.) . . .	Ditto.
Khaga (Sub-Try.) . . .	Ditto.	<b>MIRZAPUR</b>	
Khajjuha (Sub-Try.) . . .	Ditto.	Chunar (Sub-Try.) . . .	Ditto.
<b>FYZABAD</b>		Dudhi (Sub-Try.) . . .	Ditto.
Akbarpur, Fyzabad (Sub-Try.) . . .	Ditto.	Mirzapur (Sub-Try.) . . .	Ditto.
Bikapur (Sub-Try.) . . .	Ditto.	Robertsganj (Sub-Try.) . . .	Ditto.
Fyzabad (Sub-Try.) . . .	Ditto.	<b>MORADABAD</b>	
Tanda (Sub-Try.) . . .	Ditto.	Amroha (Sub-Try.) . . .	Ditto.
<b>GHAZIPUR</b>		Bilari (Sub-Try.) . . .	Ditto.
Ghaziipur (Sub-Try.) . . .	Ditto.	Hasanpur (Sub-Try.) . . .	Ditto.
Muhammabad, Ghaziipur (Sub-Try.) . . .	Ditto.	Moradabad (Sub-Try.) . . .	Ditto.
Saidpur (Sub-Try.) . . .	Ditto.	Sambhal (Sub-Try.) . . .	Ditto.
<b>GONDA</b>		Thakurdwara (Sub-Try.) . . .	Ditto.
Gonda (Sub-Try.) . . .	Ditto.	<b>MUTTRA</b>	
Taraganj (Sub-Try.) . . .	Ditto.	Chhata (Sub-Try.) . . .	Ditto.
Utraula (Sub-Try.) . . .	Ditto.	Mat (Sub-Try.) . . .	Ditto.
<b>GORAKHPUR</b>		Muttra (Sub-Try.) . . .	Ditto.
Bansgaon (Sub-Try.) . . .	Ditto.	Sadabad-Mahaban (Sub-Try.) . . .	Ditto.
Deoria (Sub-Try.) . . .	Ditto.		

Treasury.	Pension Paying Officers.	Treasury.	Pension Paying Officer.
<i>Meerut and Lucknow Districts and Delhi Area—concl'd.</i>			
MUZAFFARNAGAR . . .	Treasury Officer.	RAE BARELI— <i>cont'd.</i>	
Budhana (Sub-Try.) . .	Ditto.	Rae Bareli (Sub-Try.) . .	Treasury Officer.
Jansath (Sub-Try.) . .	Ditto.	Salon (Sub-Try.) . .	Ditto.
Kairana (Sub-Try.) . .	Ditto.	ROORKEE . . .	Ditto.
Muzaffarnagar (Sub-Try.)	Ditto.	SAHARANPUR . . .	Ditto.
NAINI TAL . . .	Ditto.	Deoband (Sub-Try.) . .	Ditto.
Bazpur (Sub-Try.) . .	Ditto.	Nakur (Sub-Try.) . .	Ditto.
Chamoli (Sub-Try.) . .	Ditto.	Roorkee (Sub-Try.) . .	Ditto.
Haldwani (Sub-Try.) . .	Ditto.	Saharanpur (Sub-Try.) . .	Ditto.
Kashipur (Sub-Try.) . .	Ditto.	SHAHJAHANPUR . .	Ditto.
Khatima, Kytema (Sub-Try.)	Ditto.	Jalalabad (Sub-Try.) . .	Ditto.
Kitcha (Sub-Try.) . .	Ditto.	Pawayan (Sub-Try.) . .	Ditto.
Lansdowne (Sub-Try.) . .	Ditto.	Shahjahanpur (Sub-Try.)	Ditto.
Pauri (Sub-Try.) . .	Ditto.	Tilhar (Sub-Try.) . .	Ditto.
Ramnagar (Sub-Try.) . .	Ditto.	SITAPUR . . .	Ditto.
NEPAL, KHATMANDU . .	Ditto.	Biswan (Sub-Try.) . .	Ditto.
NOWGONG (C. I.) . .	Ditto.	Misrikh (Sub-Try.) . .	Ditto.
PILIBHIT . . .	Ditto.	Sidhaul (Sub-Try.) . .	Ditto.
Bisalpur (Sub-Try.) . .	Ditto.	Sitapur (Sub-Try.) . .	Ditto.
Pilibhit (Sub-Try.) . .	Ditto.	SULTANPUR . . .	Ditto.
Puranpur (Sub-Try.) . .	Ditto.	Amethi (Sub-Try.) . .	Ditto.
PARTABGARH . . .	Ditto.	Kadipur (Sub-Try.) . .	Ditto.
Kunda (Sub-Try.) . .	Ditto.	Musafirkhana (Sub-Try.)	Ditto.
Patti (Sub-Try.) . .	Ditto.	Sultanpur (Sub-Try.) . .	Ditto.
RAE BARELI . . .	Ditto.	UNAO . . .	Ditto.
Dalmau (Sub-Try.) . .	Ditto.	Mohan (Sub-Try.) . .	Ditto.
Maharajanj, Ral Bareli	Ditto.	Purwa (Sub-Try.) . .	Ditto.
(Sub-Tr.).		Saipur (Sub-Try.) . .	Ditto.
		Unao (Sub-Try.) . .	Ditto.
<i>Presidency and Assam District.</i>			
BACKERGANJ, BARISAL . .	Treasury Officer.	DUMKA . . .	Treasury Officer.
Bhola (Sub-Try.) . .	Ditto.	Deoghar (Sub-Try.) . .	Ditto.
Patuakhali (Sub-Try.) . .	Ditto.	Godda (Sub-Try.) . .	Ditto.
Projeipur (Sub-Try.) . .	Ditto.	Jamtara (Sub-Try.) . .	Ditto.
BALASORE . . .	Ditto.	Pakaur (Sub-Try.) . .	Ditto.
Bhadrak (Sub-Try.) . .	Ditto.	Rajmahal (Sub-Try.) . .	Ditto.
BANKURA . . .	Ditto.	FARIDPUR . . .	Ditto.
Bishnupur (Sub-Try.) . .	Ditto.	Goalundo (Sub-Try.) . .	Ditto.
BHAGALPUR . . .	Ditto.	Gopalganj Faridpur (Sub-Try.)	Ditto.
Banka . . .	Ditto.	Madaripur (Sub-Try.) . .	Ditto.
Madhipura (Sub-Try.) . .	Ditto.	GARO HILLS, TURA . .	Ditto.
Supaul (Sub-Try.) . .	Ditto.	GAYA . . .	Ditto.
BIRBHUM, SURI . .	Ditto.	Aurangabad, Gaya	
Rampur Hat (Sub-Try.) . .	Ditto.	(Sub-Try.).	Ditto.
BOGRA . . .	Ditto.	Jehanabad, Gaya (Sub-Try.)	Ditto.
BURDWAN . . .	Ditto.	Nawada (Sub-Try.) . .	Ditto.
Asansol (Sub-Try.) . .	Ditto.	GOALPARA, DEUBRI . .	Ditto.
Kalna (Sub-Try.) . .	Ditto.	Goalpara (Sub-Try.) . .	Ditto.
Katwa (Sub-Try.) . .	Ditto.	HAZARIBAGH . . .	Ditto.
CACHAR, SILCHAR . .	Ditto.	Chatra (Sub-Try.) . .	Ditto.
Haflong (Sub-Try.) . .	Ditto.	Giridih (Sub-Try.) . .	Ditto.
Hailakandi (Sub-Try.) . .	Ditto.	HOOGHLY . . .	Ditto.
CHAMPARAN, *MOTIHARI	Ditto.	Arambagh (Sub-Try.) . .	Ditto.
Bettiah (Sub-Try.) . .	Ditto.	Serampur (Sub-Try.) . .	Ditto.
CHITTAGONG . . .	Ditto.	HOWRAH . . .	Ditto.
Cox-Bazar (Sub-Try.) . .	Ditto.	Uinbaria (Sub-Try.) . .	Ditto.
Rangamat (Sub-Try.) . .	Ditto.	JALPAIGURI . . .	Ditto.
CUTTACK . . .	Ditto.	Alipur Duars (Sub-Try.)	Ditto.
Angul (Sub-Try.) . .	Ditto.	JESSORE . . .	Ditto.
Banki (Sub-Try.) . .	Ditto.	Bongaon (Sub-Try.) . .	Ditto.
Jaipur (Sub-Try.) . .	Ditto.	Jhenidah (Sub-Try.) . .	Ditto.
Kendrapara (Sub-Try.) . .	Ditto.	Magura (Sub-Try.) . .	Ditto.
DACCA . . .	Ditto.	Narail (Sub-Try.) . .	Ditto.
Manikganj (Sub-Try.) . .	Ditto.	KAMRUP, GAUhati . .	Ditto.
Munshiganj (Sub-Try.) . .	Ditto.	Barpeta (Sub-Try.) . .	Ditto.
DARBHANGA, LAHERIA SARAI	Ditto.	KHASI HILLS, SHILLONG	Ditto.
Madhubani (Sub-Try.) . .	Ditto.	Jowai (Sub-Try.) . .	Ditto.
Samastipur (Sub-Try.) . .	Ditto.	KHULNA . . .	Ditto.
DARJEELING . . .	Ditto.	Bagerhat (Sub-Try.) . .	Ditto.
Kalimpong (Sub-Try.) . .	Ditto.	Sackhira (Sub-Try.) . .	Ditto.
Kurseong (Sub-Try.) . .	Ditto.	LAKHIMPUR, DISRUGARH	Ditto.
Siliguri (Sub-Try.) . .	Ditto.	North Lakhimpur (Sub-Try.)	Ditto.
DARRANG, TEZPUR . .	Ditto.	Sadiya (Sub-Try.) . .	Ditto.
Mangaldai (Sub-Try.) . .	Ditto.		
DINAJPUR . . .	Ditto.		
Balurghat (Sub-Try.) . .	Ditto.		
Thakurgaon (Sub-Try.) . .	Ditto.		

Treasury.	Pension Paying Officer.	Treasury.	Pension Pay Officer.
<i>Presidency and Assam District—contd.</i>			
LUSHAI HILLS, AIJAL Lungleh (Sub-Try.)	Treasury Officer.	PURI Khurda (Sub-Try.)	Treasury Officer.
MALDA	Ditto.	PURNEA	Ditto.
MANBHUM, PURULIA Dhanbad (Sub-Try.)	Ditto.	Araria (Sub-Try.)	Ditto.
MANIPUR, IMPHAL	Ditto.	Kisharganj (Sub-Try.)	Ditto.
MIDNAPORE	Ditto.	RAJSHAHI	Ditto.
Contai (Sub-Try.)	Ditto.	Nator (Sub-Try.)	Ditto.
Ghatal (Sub-Try.)	Ditto.	Naugaon (Sub-Try.)	Ditto.
Jhargram (Sub-Try.)	Ditto.	RANCHI	Ditto.
Tamluk (Sub-Try.)	Ditto.	Gumla	Ditto.
MONGHYR	Ditto.	Khunti (Sub-Try.)	Ditto.
Begusarai (Sub-Try.)	Ditto.	Simdega (Sub-Try.)	Ditto.
Jamui (Sub-Try.)	Ditto.	RANGPUR	Ditto.
MURSHIDABAD, BERHAM- PORE	Ditto.	Galbandha (Sub-Try.)	Ditto.
Jangipur (Sub-Try.)	Ditto.	Kurigram (Sub-Try.)	Ditto.
Kandi (Sub-Try.)	Ditto.	Nilphamari (Sub-Try.)	Ditto.
Lalbagh (Sub-Try.)	Ditto.	SAMBALPUR	Ditto.
MUZAFFARPUR	Ditto.	Bargah (Sub-Try.)	Ditto.
Hajipur (Sub-Try.)	Ditto.	SARAN, CHAPRA	Ditto.
Sitamarhi (Sub-Try.)	Ditto.	Gopalganj, Saran (Sub- Try.)	Ditto.
MYMENSINGH	Ditto.	Siwan (Sub-Try.)	Ditto.
Jamulpur (Sub-Try.)	Ditto.	SHAHABAD, ARRAH	Ditto.
Kishoreganj (Sub-Try.)	Ditto.	Bhabua (Sub-Try.)	Ditto.
Netrokona (Sub-Try.)	Ditto.	Buxar (Sub-Try.)	Ditto.
Tangail (Sub-Try.)	Ditto.	Sasaram (Sub-Try.)	Ditto.
NADIA, KRISHNAGAR	Ditto.	SIBSAGAR, JORHAT	Ditto.
CHUADANGA (Sub-Try.)	Ditto.	Golaghat (Sub-Try.)	Ditto.
Kushtia (Sub-Try.)	Ditto.	Sibsagar (Sub-Try.)	Ditto.
Meherpur (Sub-Try.)	Ditto.	SINGHHUM, CHAIBASA	Ditto.
Ranaghat (Sub-Try.)	Ditto.	Dhalbhum (Sub-Try.)	Ditto.
NAGA HILLS, KOHIMA	Ditto.	SYLHET	Ditto.
MOKOKCHUNG (Sub-Try.)	Ditto.	Habiganj (Sub-Try.)	Ditto.
Feni (Sub-Try.)	Ditto.	Karimganj (Sub-Try.)	Ditto.
NOWGONG, ASSAM	Ditto.	Sonamganj (Sub-Try.)	Ditto.
PABNA	Ditto.	South Sylhet (Malvibazar) (Sub-Try.)	Ditto.
Sirajganj (Sub-Try.)	Ditto.	TIPPERA, COMILLA	Ditto.
PALAMAU, DALTONGANJ	Ditto.	Brahmanbaria (Sub-Try.)	Ditto.
PATNA	Ditto.	Chandpur (Sub-Try.)	Ditto.
Barh (Sub-Try.)	Ditto.	24-PARGANAS, ALIPORE	Ditto.
Bihar, Patna (Sub-Try.)	Ditto.	Barasat (Sub-Try.)	Ditto.
PORT BLAIR (ANDAMAN AND NICOBAR ISLANDS)	Ditto.	Barrackpore (Sub-Try.)	Ditto.
		Basirhat (Sub-Try.)	Ditto.
		Diamond Harbour (Sub- Try.)	Ditto.
<i>Bombay District.</i>			
AHMEDABAD	Treasury Officer.	BROACH—contd.	Treasury Officer.
Dhandhuka (Sub-Try.)	Ditto.	Jhalod (Sub-Try.)	Ditto.
Dholka (Sub-Try.)	Ditto.	Kalol (Sub-Try.)	Ditto.
Gogha (Sub-Try.)	Ditto.	Jambusar (Sub-Try.)	Ditto.
Modasa (Sub-Try.)	Ditto.	Wagra (Sub-Try.)	Ditto.
Prantij (Sub-Try.)	Ditto.	HOSHANGABAD	Ditto.
Sanand (Sub-Try.)	Ditto.	Gadarwara (Sub-Try.)	Ditto.
Viramgam (Sub-Try.)	Ditto.	Harda (Sub-Try.)	Ditto.
AJMER	Ditto.	Narsingpur (Sub-Try.)	Ditto.
Beawar (Sub-Try.)	Ditto.	Pachmar (Sub-Try.)	Ditto.
SABARKANTHA (SADRA)	Ditto.	Seoni Malwa (Sub-Try.)	Ditto.
BAVSI	Ditto.	Sohagpur (Sub-Try.)	Ditto.
Diodar (Sub-Try.)	Ditto.	INDORE	Ditto.
Gadhwada	Ditto.	KAIRA	Ditto.
Kankrej (Sub-Try.)	Ditto.	Anand (Sub-Try.)	Ditto.
Katosan (Sub-Try.)	Ditto.	Borsad (Sub-Try.)	Ditto.
Santalpur (Sub-Try.)	Ditto.	Kapadwanj (Sub-Try.)	Ditto.
Sabarkantha	Ditto.	Matar (Sub-Try.)	Ditto.
Varahi (Sub-Try.)	Ditto.	Mehmadabad (Sub-Try.)	Ditto.
Vatrakkantha	Ditto.	Nadiad (Sub-Try.)	Ditto.
BARODA	Ditto.	Thasra (Sub-Try.)	Ditto.
Pandu (Sub-Try.)	Ditto.	NASIK	Ditto.
Wadia (Sankheda) (Sub- Try.)	Ditto.	Baglan (Sub-Try.)	Ditto.
BOMBAY	Accountant-Gen- eral.	Chandor (Sub-Try.)	Ditto.
BROACH	Treasury Officer.	Dindori-Nasik (Sub-Try.)	Ditto.
Anklesvar (Sub-Try.)	Ditto.	Igatpuri (Sub-Try.)	Ditto.
Dohad (Sub-Try.)	Ditto.	Kalyan	Ditto.
Godhra (Sub-Try.)	Ditto.	Malegaon (Sub-Try.)	Ditto.
Halol (Sub-Try.)	Ditto.	Nandgaon (Sub-Try.)	Ditto.

Treasury.	Pension Paying Officer.	Treasury.	Pension Paying Officer.
<i>Bombay District—contd.</i>			
NASIK— <i>contd.</i>		SURAT	Treasury Officer.
Niphad (Sub-Try.) . . .	Treasury Officer.	Bardoli (Sub-Try.) . . .	Ditto.
Peint (Sub-Try.) . . .	Ditto.	Bulsar (Sub-Try.) . . .	Ditto.
Sinner (Sub-Try.) . . .	Ditto.	Chikhli (Surat) (Sub-Try.) . . .	Ditto.
Yeola (Sub-Try.) . . .	Ditto.	Jalapur (Sub-Try.) . . .	Ditto.
NEEMUCH . . .	Ditto.	Mandvi (Sub-Try.) . . .	Ditto.
Neemuch . . .	Ditto.	Olpad (Sub-Try.) . . .	Ditto.
NIMAR (KHANDWA) . . .	Ditto.	Pardi (Sub-Try.) . . .	Ditto.
Burhanpur (Sub-Try.) . . .	Ditto.	Valod (Sub-Try.) . . .	Ditto.
Harsud (Sub-Try.) . . .	Ditto.		
RAJKOT . . .	Ditto.		
Babra (Sub-Try.) . . .	Ditto.	THANA . . .	Ditto.
Bholka (Sub-Try.) . . .	Ditto.	Bassein (Sub-Try.) . . .	Ditto.
Chok (Sub-Try.) . . .	Ditto.	Bhiwandi (Sub-Try.) . . .	Ditto.
Chotila (Sub-Try.) . . .	Ditto.	Dahanu (Sub-Try.) . . .	Ditto.
Dasada (Sub-Try.) . . .	Ditto.	Kalyan (Sub-Try.) . . .	Ditto.
Dhraptha (Sub-Try.) . . .	Ditto.	Kolaba Alibag (Sub-Try.) . . .	Ditto.
Jetalsar (Sub-Try.) . . .	Ditto.	Karjat (Sub-Try.) . . .	Ditto.
Lakhapadar (Sub-Try.) . . .	Ditto.	Mahad . . .	Ditto.
Lodhika (Sub-Try.) . . .	Ditto.	Mahim . . .	Ditto.
Paliad (Sub-Try.) . . .	Ditto.	Mokhada (Sub-Try.) . . .	Ditto.
Songad (Sub-Try.) . . .	Ditto.	Mangaon (Sub-Try.) . . .	Ditto.
Wadhwan (Sub-Try.) . . .	Ditto.	Murbad (Sub-Try.) . . .	Ditto.
SAMBHAR . . .	Ditto.	Panvel (Sub-Try.) . . .	Ditto.
Pachbadra (Sub-Try.) . . .	Ditto.	Pen (Sub-Try.) . . .	Ditto.
SAUGOR . . .	Ditto.	Roha (Sub-Try.) . . .	Ditto.
Banda (Sub-Try.) . . .	Ditto.	Shahapur (Sub-Try.) . . .	Ditto.
Damoh (Sub-Try.) . . .	Ditto.	Umbargaoon (Sub-Try.) . . .	Ditto.
Hatta (Sub-Try.) . . .	Ditto.	Uran (Sub-Try.) . . .	Ditto.
Khurai (Sub-Try.) . . .	Ditto.	Vada (Sub-Try.) . . .	Ditto.
Rehli (Sub-Try.) . . .	Ditto.		
<i>Deccan District.</i>			
AHMEDNAGAR	Treasury Officer.	BULDANA— <i>contd.</i>	Treasury Officer.
Akola (Ahmednagar) (Sub-Try.) . . .	Ditto.	Malkapur (Sub-Try.) . . .	Ditto.
Jamkhed (Sub-Try.) . . .	Ditto.	Mehkar (Sub-Try.) . . .	Ditto.
Karjat (Sub-Try.) . . .	Ditto.	CHANDA . . .	Ditto.
Kopargaon (Sub-Try.) . . .	Ditto.	Brahmapuri (Sub-Try.) . . .	Ditto.
Nevasa (Sub-Try.) . . .	Ditto.	Garchiroli (Sub-Try.) . . .	Ditto.
Parner (Sub-Try.) . . .	Ditto.	Sironcha (Sub-Try.) . . .	Ditto.
Pathardi (Sub-Try.) . . .	Ditto.	Warora (Sub-Try.) . . .	Ditto.
Rahuri (Sub-Try.) . . .	Ditto.		
Sangamner (Sub-Try.) . . .	Ditto.	CHINDWARA . . .	Ditto.
Shevgaon (Sub-Try.) . . .	Ditto.	Amarwara (Sub-Try.) . . .	Ditto.
Shrigonda (Sub-Try.) . . .	Ditto.	Lakhnadon (Sub-Try.) . . .	Ditto.
AKOLA . . .	Ditto.	Seoni (Sub-Try.) . . .	Ditto.
Akola (Sub-Try.) . . .	Ditto.	Sausar (Sub-Try.) . . .	Ditto.
Akot (Sub-Try.) . . .	Ditto.	DRUG . . .	Ditto.
Balapur (Sub-Try.) . . .	Ditto.	Balod, Sanjari (Sub-Try.) . . .	Ditto.
Basim (Sub-Try.) . . .	Ditto.	Bemetara (Sub-Try.) . . .	Ditto.
Mangrul (Sub-Try.) . . .	Ditto.		
Murtizapur (Sub-Try.) . . .	Ditto.		
AMRAOTI . . .	Ditto.	HYDERABAD (DECCAN) . . .	Treasury Officer, Hyderabad Residency.
Amraoti (Sub-Try.) . . .	Ditto.		Treasury Officer.
Chandur (Sub-Try.) . . .	Ditto.	JURBULPORE . . .	
Daryapur (Sub-Try.) . . .	Ditto.	Katni (Sub-Try.) . . .	Ditto.
Ellichpur (Sub-Try.) . . .	Ditto.	Patan (Sub-Try.) . . .	Ditto.
Melghat (Chikalda) (Sub-Try.) . . .	Ditto.	Sihora (Sub-Try.) . . .	Ditto.
Morsi (Sub-Try.) . . .	Ditto.	KHANDESH EAST (Jaigaon)	Ditto.
BALAGHAT . . .	Ditto.	Amalner (Sub-Try.) . . .	Ditto.
Baihar (Sub-Try.) . . .	Ditto.	Bhadgaon (Sub-Try.) . . .	Ditto.
Balaghat (Sub-Try.) . . .	Ditto.	Bhusawal (Sub-Try.) . . .	Ditto.
Waraseoni (Sub-Try.) . . .	Ditto.	Challgaon (Sub-Try.) . . .	Ditto.
BETUL . . .	Ditto.	Chopda (Sub-Try.) . . .	Ditto.
Bhainsdehi (Sub-Try.) . . .	Ditto.	Edalabad (Sub-Try.) . . .	Ditto.
Multai (Sub-Try.) . . .	Ditto.	Erandol (Sub-Try.) . . .	Ditto.
BHANDARA . . .	Ditto.	Jamner (Sub-Try.) . . .	Ditto.
Gondia (Sub-Try.) . . .	Ditto.	Pachora (Sub-Try.) . . .	Ditto.
Sakoli (Sub-Try.) . . .	Ditto.	Parola (Sub-Try.) . . .	Ditto.
BILASPUR . . .	Ditto.	Raver (Sub-Try.) . . .	Ditto.
Janjgir (Sub-Try.) . . .	Ditto.	Yaval (Sub-Try.) . . .	Ditto.
Katghar (Sub-Try.) . . .	Ditto.	KHANDESH WEST (Dhulia)	Ditto.
Mungeli (Sub-Try.) . . .	Ditto.	Nandurbar (Sub-Try.) . . .	Ditto.
BULDANA . . .	Ditto.	Nayapur (Sub-Try.) . . .	Ditto.
Chikni (Buldana) (Sub-Try.) . . .	Ditto.	Sakri (Sub-Try.) . . .	Ditto.
Jalgaon (Sub-Try.) . . .	Ditto.	Shahada (Sub-Try.) . . .	Ditto.
Khamgaon (Sub-Try.) . . .	Ditto.	Shirpur (Sub-Try.) . . .	Ditto.
		Sindkheda (Sub-Try.) . . .	Ditto.
		Taloda (Sub-Try.) . . .	Ditto.

Treasury.	Pension Paying Officer.	Treasury.	Pension Paying Officer.
<i>Deccan District—contd.</i>			
MANDLA	Treasury Officer.	RAIPUR	Treasury Officer.
Dindori (Sub-Try.)	Ditto.	Baloda Bazar (Sub-Try.)	Ditto.
Niwas (Sub-Try.)	Ditto.	Dhamtari (Sub-Try.)	Ditto.
		Mahasamund (Sub-Try.)	Ditto.
		WARDHA	Ditto.
NAGPUR	Ditto.	Arvi (Sub-Try.)	Ditto.
Katol (Sub-Try.)	Ditto.	Hinganghat (Sub-Try.)	Ditto.
Kamptee (Sub-Try.)	Ditto.	YEOTMAL	Ditto.
Nagpur (Sub-Try.)	Ditto.	Darwha (Sub-Try.)	Ditto.
Ramtek (Sub-Try.)	Ditto.	Kelapur (Sub-Try.)	Ditto.
Saoner (Sub-Try.)	Ditto.	Pusad (Sub-Try.)	Ditto.
Umrer (Sub-Try.)	Ditto.	Wun (Sub-Try.)	Ditto.
		Yeotmal (Sub-Try.)	Ditto.
<i>Madras District.</i>			
ANANTAPUR	Dy. Collector i/c of pensioners.	GANJAM	Dy. Collector i/c of pensioners.
Dharmavaram (Sub-Try.)	Treasury Officer.	Aska (Sub-Try.)	Treasury Officer.
Goity (Sub-Try.)	Ditto.	Balliguda (Sub-Try.)	Ditto.
Hindupur (Sub-Try.)	Ditto.	Berhampore (Sub-Try.)	Ditto.
Kadiri (Sub-Try.)	Ditto.	Chatrapur (Sub-Try.)	Ditto.
Kalyandrug (Sub-Try.)	Ditto.	Khondmal Phulbani (Sub-Try.)	Ditto.
Madakasira (Sub-Try.)	Ditto.	Parla-Kimedi (Sub-Try.)	Ditto.
Penukonda (Sub-Try.)	Ditto.	Kadala (Pushotampur Sub-Try.)	Ditto.
Tadpatri (Sub-Try.)	Ditto.	Russelkonda (Sub-Try.)	Ditto.
BELLARY	Dy. Collector i/c of pensioners.	Surada (Sub-Try.)	Ditto.
Adoni (Sub-Try.)	Treasury Officer.	GODAVARI EAST, COCANADA	Dy. Collector i/c of pensioners.
Alur (Sub-Try.)	Ditto.	Amalapuram (Sub-Try.)	Treasury Officer.
Harpanahalli (Sub-Try.)	Ditto.	Bhadrachalam (Sub-Try.)	Ditto.
Hospet (Sub-Try.)	Ditto.	Cocanada (Sub-Try.)	Ditto.
Kudligi (Sub-Try.)	Ditto.	Nugur (P. O. Venkatapur) (Sub-Try.)	Ditto.
Rayadurg (Sub-Try.)	Ditto.	Peddapuram (Sub-Try.)	Ditto.
Siruguppa (Sub-Try.)	Ditto.	Pithapuram (Sub-Try.)	Ditto.
CHINGLEPUT, SAIDAPET	Dy. Collector i/c of pensioners.	Polavaram (Sub-Try.)	Ditto.
Conjeevaram (Sub-Try.)	Treasury Officer.	Rajahmundry (Sub-Try.)	Ditto.
Madurantakam (Sub-Try.)	Ditto.	Ramchandrapuram (Sub-Try.)	Ditto.
Ponneri (Sub-Try.)	Ditto.	Razole (Sub-Try.)	Ditto.
Saidapet (Sub-Try.)	Ditto.	Tuni (Sub-Try.)	Ditto.
Sripembudur (Sub-Try.)	Ditto.	GODAVARI WEST, MASULIPATAM	Dy. Collector i/c of pensioners.
Siruvallur (Sub-Try.)	Ditto.	Bhlmavaram (Sub-Try.)	Treasury Officer.
CHITTOOR	Dy. Collector i/c of pensioners.	Ellore (Sub-Try.)	Ditto.
Chandragiri (Sub-Try.)	Treasury Officer.	Narasapur (Sub-Try.)	Ditto.
Kalahasti (Sub-Try.)	Ditto.	Nidadavole (Kovur) (Sub-Try.)	Ditto.
Madanapalle (Sub-Try.)	Ditto.	Tadepalligudam (Sub-Try.)	Ditto.
Palmaner (Sub-Try.)	Ditto.	Tanuku (Sub-Try.)	Ditto.
Punganur (Sub-Try.)	Ditto.	GUNTUR	Dy. Collector i/c of pensioners.
Tirutta i (Sub-Try.)	Ditto.	Bapatla (Sub-Try.)	Treasury Officer.
Vayalpad (Sub-Try.)	Ditto.	Guntur (Sub-Try.)	Ditto.
COIMBATORE	Dy. Collector i/c of pensioners.	Gurzala (Sub-Try.)	Ditto.
Avanashi (Sub-Try.)	Treasury Officer.	Narasaravupet (Sub-Try.)	Ditto.
Bhavani (Sub-Try.)	Ditto.	Ongole (Sub-Try.)	Ditto.
Dharapuram (Sub-Try.)	Ditto.	Repalle (Sub-Try.)	Ditto.
Erode (Sub-Try.)	Ditto.	Sattenapalle (Sub-Try.)	Ditto.
Gobichettipalayam (Sub-Try.)	Ditto.	Tenali (Sub-Try.)	Ditto.
Kollegal (Sub-Try.)	Ditto.	Vinukonda (Sub-Try.)	Ditto.
Tirupur (Sub-Try.)	Ditto.	KRISHNA, MASULIPATAM	Dy. Collector i/c of pensioners.
Pollachi (Sub-Try.)	Ditto.	Avanigedda (Sub-Try.)	Treasury Officer.
Udamalpet (Sub-Try.)	Ditto.	Bander (Sub-Try.)	Ditto.
CUDDAPAH	Dy. Collector i/c of pensioners.	Bezavada (Sub-Try.)	Ditto.
Badvel (Sub-Try.)	Treasury Officer.	Gannavaram (Sub-Try.)	Ditto.
Jammalamadugu (Sub-Try.)	Ditto.	Gudivada (Sub-Try.)	Ditto.
Proddutur (Sub-Try.)	Ditto.	Kalkalur (Sub-Try.)	Ditto.
Pullavendla (Sub-Try.)	Ditto.		
Rajampet (Sub-Try.)	Ditto.		
Ravachoti (Sub-Try.)	Ditto.		
Siddhavattam (Sub-Try.)	Ditto.		

Treasury.	Pension Paying Officer.	Treasury.	Pension Paying Officer.
<i>Madras District—contd.</i>			
<b>KRISHNA, MASULIPATAM— contd.</b>		<b>SALEM . . . . .</b>	<b>Dy. Collector i/c of pensioners.</b>
Masulipatam (Sub-Try.) . . .	Treasury Officer.	Atur (Sub-Try.) . . . . .	Treasury Officer.
Nandigama (Sub-Try.) . . .	Ditto.	Dharmapuri (Sub-Try.) . . .	Ditto.
Tiruvur (Sub-Try.) . . .	Ditto.	Hosur (Sub-Try.) . . . . .	Ditto.
<b>KURNOOL . . . . .</b>	<b>Dy. Collector i/c of pensioners.</b>	Krishnagiri (Sub-Try.) . . .	Ditto.
Dhone (Sub-Try.) . . . . .	Treasury Officer.	Namakkal (Sub-Try.) . . .	Ditto.
Giddalur (Sub-Try.) . . . . .	Ditto.	Rasipuram (Sub-Try.) . . .	Ditto.
Kolkuntla (Sub-Try.) . . .	Ditto.	Salem (Sub-Try.) . . . . .	Ditto.
Kurnool (Sub-Try.) . . . . .	Ditto.	Tiruchengodu (Sub-Try.) . .	Ditto.
Markapur (Sub-Try.) . . .	Ditto.	Omalar (Sub-Try.) . . . . .	Ditto.
Nandikotkur (Sub-Try.) . . .	Ditto.	Yercaud (Sub-Try.) . . . . .	Ditto.
Nandyal (Sub-Try.) . . . . .	Ditto.	<b>SOUTH ARCOT DISTRICT, CUDDALORE.</b>	<b>Dy. Collector i/c of pensioners.</b>
Pattikonda (Sub-Try.) . . .	Ditto.	Chidambaram (Sub-Try.) . . .	Treasury Officer.
<b>MADURA . . . . .</b>	<b>Dy. Collector i/c of pensioners.</b>	Cuddalore (Sub-Try.) . . .	Ditto.
Dindigul (Sub-Try.) . . . . .	Treasury Officer.	Gingee (Sub-Try.) . . . . .	Ditto.
Kodaikanal (Sub-Try.) . . .	Ditto.	Kallakuruchi (Sub-Try.) . . .	Ditto.
Madura (Sub-Try.) . . . . .	Ditto.	Tindivanam (Sub-Try.) . . .	Ditto.
Melur (Sub-Try.) . . . . .	Ditto.	Tirukoilur (Sub-Try.) . . .	Ditto.
Nlakkottai (Sub-Try.) . . .	Ditto.	Vilupuram (Sub-Try.) . . .	Ditto.
Palni (Sub-Try.) . . . . .	Ditto.	Vriddachalam (Sub-Try.) . .	Ditto.
Periyakulam, (Sub-Try.) . . .	Ditto.	<b>SOUTH CANARA DISTRICT, MANGALORE.</b>	<b>Dy. Collector i/c of pensioners.</b>
Tirumangalam (Sub-Try.) . . .	Ditto.	Karkala (Sub-Try.) . . . . .	Treasury Officer.
Uttamapalayam (Sub-Try.) . .	Ditto.	Kasaragod (Sub-Try.) . . .	Ditto.
<b>MALABAR, CALICUT . . . . .</b>	<b>Dy. Collector i/c of pensioners.</b>	Mangalore (Sub-Try.) . . .	Ditto.
Alatur (Sub-Try.) . . . . .	Treasury Officer.	Puttur (Sub-Try.) . . . . .	Ditto.
Calicut (Sub-Try.) . . . . .	Ditto.	Udupi (Sub-Try.) . . . . .	Ditto.
Cannanore (Sub-Try.) . . .	Ditto.	<b>TANJORE . . . . .</b>	<b>Dy. Collector i/c of pensioners.</b>
Chowghat (Sub-Try.) . . .	Ditto.	Arantangi (Sub-Try.) . . . . .	Treasury Officer.
Cochin (Sub-Try.) . . . . .	Ditto.	Kumbakonam (Sub-Try.) . . .	Ditto.
Palghat (Sub-Try.) . . . . .	Ditto.	Mannargudi (Sub-Try.) . . .	Ditto.
Ponani (Sub-Try.) . . . . .	Ditto.	Mayavaram (Sub-Try.) . . .	Ditto.
Vayittiri (Sub-Try.) . . . . .	Ditto.	Negapatam (Sub-Try.) . . .	Ditto.
<b>NELLORE . . . . .</b>	<b>Dy. Collector i/c of pensioners.</b>	Nannilam (Sub-Try.) . . . . .	Ditto.
Atmakur (Sub-Try.) . . . . .	Treasury Officer.	Papanasam (Sub-Try.) . . .	Ditto.
Darsi (Sub-Try.) . . . . .	Ditto.	Pattukkottai (Sub-Try.) . . .	Ditto.
Gudur (Sub-Try.) . . . . .	Ditto.	Shiyali (Sub-Try.) . . . . .	Ditto.
Kandukur (Sub-Try.) . . .	Ditto.	Tanjore (Sub-Try.) . . . . .	Ditto.
Kavali (Sub-Try.) . . . . .	Ditto.	Tirutturaipundi (Sub-Try.) .	Ditto.
Kovur (Sub-Try.) . . . . .	Ditto.	Tiruvarur (Sub-Try.) . . . . .	Ditto.
Kanigiri (Sub-Try.) . . . . .	Ditto.	<b>TINNEVELLY . . . . .</b>	<b>Dy. Collector i/c of pensioners.</b>
Nellore (Sub-Try.) . . . . .	Ditto.	Ambasamudram (Sub-Try.) .	Treasury Officer.
Podilili (Sub-Try.) . . . . .	Ditto.	Kolpatti (Sub-Try.) . . . . .	Ditto.
Rapur (Sub-Try.) . . . . .	Ditto.	Nanguneri (Sub-Try.) . . .	Ditto.
Sulurpeta (Sub-Try.) . . . . .	Ditto.	Sankaranayimar-Kovil (Sub-Try.) . . . . .	Ditto.
Udayagiri (Sub-Try.) . . .	Ditto.	Srivaikuntam (Sub-Try.) . . .	Ditto.
Venkatagiri (Sub-Try.) . . .	Ditto.	<b>Tenkasi (Sub-Try.) . . . . .</b>	Ditto.
<b>NILGIRIS, OOTACAMUND . . . . .</b>	<b>Dy. Collector i/c of pensioners.</b>	<b>Tinnevely (Sub-Try.) . . . . .</b>	Ditto.
Coonoor (Sub-Try.) . . . . .	Treasury Officer.	<b>Trichendur (Sub-Try.) . . . . .</b>	Ditto.
Gudalur (Sub-Try.) . . . . .	Ditto.	<b>Tuticorin (Sub-Try.) . . . . .</b>	Ditto.
OOTACAMUND (Sub-Try.) . . .	Ditto.	<b>TRICHINOPOLY . . . . .</b>	<b>Dy. Collector i/c of pensioners.</b>
<b>NORTH ARCOT, VELLORE . . . . .</b>	<b>Dy. Collector i/c of pensioners.</b>	Ariyalur (Sub-Try.) . . . . .	Treasury Officer.
Arkonam (Sub-Try.) . . . . .	Treasury Officer.	Karur (Sub-Try.) . . . . .	Ditto.
Arni (Sub-Try.) . . . . .	Ditto.	Kulitalai (Sub-Try.) . . . . .	Ditto.
Gudiyattam (Sub-Try.) . . .	Ditto.	Lalgudi (Sub-Try.) . . . . .	Ditto.
Polur (Sub-Try.) . . . . .	Ditto.	Musri (Sub-Try.) . . . . .	Ditto.
Tirupatur (Sub-Try.) . . . . .	Ditto.	Perambalur (Sub-Try.) . . .	Ditto.
Tiruvannamalai (Sub-Try.) .	Ditto.	Trichinopoly (Sub-Try.) . . .	Ditto.
Vellore (Sub-Try.) . . . . .	Ditto.	Udayarpalayam (Sub-Try.) .	Ditto.
Walajahpet (Walajanagar) (Sub-Try.) . . . . .	Ditto.	<b>VIZAGAPATAM . . . . .</b>	<b>Dy. Collector i/c of pensioners.</b>
Wandiwash (Sub-Try.) . . .	Ditto.	Anakapalle (Sub-Try.) . . .	Treasury Officer.
<b>RAMNAD DISTRICT, MADURA . . . . .</b>	<b>Dy. Collector i/c of pensioners.</b>	Binilipatam (Sub-Try.) . . .	Ditto.
Aruppukota (Sub-Try.) . . .	Treasury Officer.	Bobbili (Sub-Try.) . . . . .	Ditto.
Mutukulatur (Sub-Try.) . . .	Ditto.	Chicacole (Sub-Try.) . . . . .	Ditto.
Paramagudi (Sub-Try.) . . .	Ditto.	Chipurupalli (Sub-Try.) . . .	Ditto.
Ramnad (Sub-Try.) . . . . .	Ditto.	Chodavaram (Sub-Try.) . . .	Ditto.
Sattur (Sub-Try.) . . . . .	Ditto.	Ichapur (Sub-Try.) . . . . .	Ditto.
Sivaganga (Sub-Try.) . . . . .	Ditto.	Narasapatnam (Sub-Try.) . . .	Ditto.
Srivilliputtur (Sub-Try.) . . .	Ditto.		
Tirupatur (Sub-Try.) . . . . .	Ditto.		

Treasury.	Pension Paying Officer.	Treasury.	Pension Paying Officer.
-----------	-------------------------	-----------	-------------------------

*Madras District—concl'd.*

VIZAGAPATAM— <i>cont'd.</i>	Treasury Officers.	VIZAGAPATAM— <i>concl'd.</i>	Treasury Officer.
Palkonda (Sub-Try.)	Ditto.	Sompeta (Sub-Try.)	Ditto.
Parvatipuram (Sub-Try.)	Ditto.	Tekkali (Sub-Try.)	Ditto.
Patapatnam (Sub-Try.)	Ditto.	Vizianagram (Sub-Try.)	Ditto.
Salur (Sub-Try.)	Ditto.	Yellamanchili (Sub-Try.)	Ditto.
Srungavarapukota (Sub-Try.)	Ditto.		

*Poona Brigade.*

BELGAUM	Treasury Officer.	POONA— <i>cont'd.</i>	Treasury Officer.
Athni (Sub-Try.)	Ditto.	Bhimthadi (Baramati) (Sub-Try.)	Ditto.
Chikodi (Sub-Try.)	Ditto.	Dhond (Sub-Try.)	Ditto.
Gokak (Sub-Try.)	Ditto.	Indapur (Sub-Try.)	Ditto.
Hukeri (Sub-Try.)	Ditto.	Junner (Sub-Try.)	Ditto.
Khanapur (Sub-Try.)	Ditto.	Khed (Poona) (Sub-Try.)	Ditto.
Kolhapur (Sub-Try.)	Ditto.	Mawal (Sub-Try.)	Ditto.
Parasgad (Saundatti) (Sub-Try.)	Ditto.	Mulshi Paud (Sub-Try.)	Ditto.
Sampgaon (Bailhongal) (Sub-Try.)	Ditto.	Purandhar (Sub-Try.)	Ditto.
BIJAPUR	Ditto.	Sirur (Sub-Try.)	Ditto.
Badami (Sub-Try.)	Ditto.	RATNAGIRI	Ditto.
Bagalkote (Sub-Try.)	Ditto.	Chiplun (Sub-Try.)	Ditto.
Bagevadi (Sub-Try.)	Ditto.	Dapoli (Sub-Try.)	Ditto.
Hungund (Sub-Try.)	Ditto.	Deogad (Sub-Try.)	Ditto.
Indi (Sub-Try.)	Ditto.	Guhagar (Sub-Try.)	Ditto.
Muddibhae (Sub-Try.)	Ditto.	Khed (Ratnagiri) (Sub-Try.)	Ditto.
Sindgi (Sub-Try.)	Ditto.	Malvan (Sub-Try.)	Ditto.
DHARWAR	Ditto.	Rajapur (Sub-Try.)	Ditto.
Bankapur (Sub-Try.)	Ditto.	Sangameshwar (Devrukh) (Sub-Try.)	Ditto.
Gadag (Sub-Try.)	Ditto.	Vengurla (Sub-Try.)	Ditto.
Hangal (Sub-Try.)	Ditto.	SATARA	Ditto.
Hubli (Sub-Try.)	Ditto.	Jaoli (Sub-Try.)	Ditto.
Kalghatgi (Sub-Try.)	Ditto.	Karad (Sub-Try.)	Ditto.
Karajgi (Haveri) (Sub-Try.)	Ditto.	Khanapur (Sub-Try.)	Ditto.
Kod (Sub-Try.)	Ditto.	Khatav-Waduj (Sub-Try.)	Ditto.
Navalgund (Sub-Try.)	Ditto.	Koregaon (Sub-Try.)	Ditto.
Ranebennur (Sub-Try.)	Ditto.	Malcompeth (Mahabaleshwar) (Sub-Try.)	Ditto.
Ron (Sub-Try.)	Ditto.	Man (Sub-Try.)	Ditto.
KANARA, KARWAR	Ditto.	Patan (Satara) (Sub-Try.)	Ditto.
Ankola (Sub-Try.)	Ditto.	Shirala (Sub-Try.)	Ditto.
Bhatkal (Sub-Try.)	Ditto.	Tasgaon (Sub-Try.)	Ditto.
Haliyal (Sub-Try.)	Ditto.	Valva (Sub-Try.)	Ditto.
Honavar (Sub-Try.)	Ditto.	Wai (Sub-Try.)	Ditto.
Kumta (Sub-Try.)	Ditto.	SHOLAPUR	Ditto.
Mundgod (Sub-Try.)	Ditto.	Barsi (Sub-Try.)	Ditto.
Sidapur (Sub-Try.)	Ditto.	Karmala (Sub-Try.)	Ditto.
Sirs (Sub-Try.)	Ditto.	Madha (Sub-Try.)	Ditto.
Supa (Sub-Try.)	Ditto.	Malsiras (Sub-Try.)	Ditto.
POONA	Ditto.	Pandharpur (Sub-Try.)	Ditto.
Ambegaon (Sub-Try.)	Ditto.	Sangola (Sub-Try.)	Ditto.

*Western Independent District.*

QUETTA	Treasury Officer.	KARACHI— <i>cont'd.</i>	Treasury Officer.
Sind Area		Shahbandar (Sub-Try.)	Ditto.
DADU	Treasury Officer.	Sujawal (Sub-Try.)	Ditto.
Kohistan (Sub-Try.)	Ditto.	Tatta (Sub-Try.)	Ditto.
Kotri (Sub-Try.)	Ditto.	LARKANA	Ditto.
Johi (Sub-Try.)	Ditto.	Kambar (Sub-Try.)	Ditto.
Kakkur (Sub-Try.)	Ditto.	Mirokhan (Sub-Try.)	Ditto.
Mehar (Sub-Try.)	Ditto.	Ratodero (Sub-Try.)	Ditto.
Sehwan (Sub-Try.)	Ditto.	Shadadkot (Sub-Try.)	Ditto.
HYDERABAD (SIND)	Ditto.	Warah (Sub-Try.)	Ditto.
Badin (Sub-Try.)	Ditto.	MIRPUR-KHAS	Ditto.
Dero Mohbat (Sub-Try.)	Ditto.	Chachro (Sub-Try.)	Ditto.
Guni (Sub-Try.)	Ditto.	Digri (Sub-Try.)	Ditto.
Hala (Sub-Try.)	Ditto.	Diplo (Sub-Try.)	Ditto.
Tando Alahyar (Sub-Try.)	Ditto.	Jamesabad (Sub-Try.)	Ditto.
Tando Bago (Sub-Try.)	Ditto.	Khipro (Sub-Try.)	Ditto.
KARACHI	Ditto.	Mitti (Sub-Try.)	Ditto.
Ghorabari (Sub-Try.)	Ditto.	Nagar-Parker (Sub-Try.)	Ditto.
Jati (Sub-Try.)	Ditto.	Sanghar (Mirpurkhas) (Sub-Try.)	Ditto.
Keti Bandar (Sub-Try.)	Ditto.	Umarkot (Sub-Try.)	Ditto.
Mirpur Batoro (Sub-Try.)	Ditto.		
Mirpur Sakro (Sub-Try.)	Ditto.		

Treasury.	Pension Paying Officer.	Treasury.	Pension Paying Officer.
<i>Sind Area—contd.</i>			
NAWABSHAH .	Treasury Officer .	SUKKUR— <i>contd.</i>	Treasury Officer.
Kundiaro (Sub-Try.) .	Ditto.	Jacobabad (Sub-Try.) .	Ditto.
Moro (Sub-Try.) .	Ditto.	Kandkot (Sub-Try.) .	Ditto.
Naushahro (Sub-Try.) .	Ditto.	Kashmor (Sub-Try.) .	Ditto.
Sakrand (Sub-Try.) .	Ditto.	Mirpur-Mathelo (Sub-Try.) .	Ditto.
Shahdadpur (Sub-Try.) .	Ditto.	Pano Akl (Sub-Try.) .	Ditto.
Sinhoro (Sub-Try.) .	Ditto.	Rohri (Sub-Try.) .	Ditto.
SUKKUR .	Ditto.	Shikarpur (Sub-Try.) .	Ditto.
Garhi Yasin (Sub-Try.) .	Ditto.	Thul (Sub-Try.) .	Ditto.
Ghatki (Sub-Try.) .	Ditto.	Ubauro (Sub-Try.) .	Ditto.

## LIST II.

List of Military Treasure Chests at which Military Pensions are paid.

Station.	Pension Paying Officer.
<i>Meerut District.</i>	
Lansdowne . . . . .	Military Treasure Chest Officer.
<i>Bombay District.</i>	
Mhow . . . . .	Military Treasure Chest Officer.

## LIST III.

## List of Post Offices at which Indian Military Pensioners are paid.

NOTE.—In Peshawar, Rawalpindi, Kohat, Waziristan and Lahore Districts and at Quetta Indian military pensioners are paid at post offices. Other pensioners are paid at civil treasuries, for exceptions, see list IV.

Head Offices.	Sub-Offices.	Branch Offices.	Branch Offices paying pension to crippled and aged pensioners.	Branch Offices paying pension to female pensioners.	Sub-Offices specially authorised to make first payment of pension to Indian Military pensioners.
1.	2.	3.	4.	5.	6.
PESHAWAR DISTRICT.					
Peshawar	Akora Khattak. Chakdara. Charsadda. Cherat. Dargai. Garhi Kapura. Hoti. Jamrud. Kaloo Khan. Khairabad. Landikotal. Malakand. Mardan. Nizampur. Nowshera. Nowshera City. Pubbi. Risalpur. Rustam. Sawabi. Shabkadar Fort. Tangi. Umarzai. Zaida.	Godfrey-Ganj Bazar. Jalozai. Katlang. Saidu Sharif. Takht Bai. Fir Pal. Uttmanzai.	Jahangira. Tordher. Turangzai.	...	Chakdara. Dargai. Malakand.
RAWALPINDI DISTRICT.					
Abbottabad.	Baffa. Balakote. Garhi Habibulle. Haripur (Hazarra). Havellan. Kakul. Khalabat. Khanpur. Kot Najib Ullah. Mansahra. Nawashahr. Oghi. Sarai Saleh. Shinklari. Turbela.	Bir. Dhndial. Ghazai. Jabori. Kachhi. Kirpilian. Kuthiala. Nara. Sarai Niamat Khan. Sherwan.	Battal.	...	...
Campbellpur	Attock. Chauntra. Domel. Fatehjang. Hassanabadal. Hazro. Jitra R. S. Jand. Khana. Khaur. Lewa. Makhad. Pindigheb. Talagang. Tamman. Thatta. Wah R. S.	Gorgushti. Kisran. Nara. Pachnand. Shadi Khan. Shamsabad. Tehi.	Chakri. Khunda. Kisran. Kot Fateh Khan. Kot Gullah. Kot Sarang. Pirajattal. Shadi Khan. Tehi. Trap.	...	...

Head Offices.	Sub-Offices.	Branch Offices.	Branch Offices paying pension to crippled and aged pensioners.	Branch Offices paying pension to female pensioners.	Sub-Offices specially authorised to make first payment of pension to Indian Military pensioners.
1	2	3	4	5	6

RAWALPINDI DISTRICT—*contd.*

Gujrat	Bhimber, Daulat Nagar. Dinga. Guliana. Jalalpur Jattan. Kharian. Kotla. Kunjab. Lala-Musa. Malakwal. Mona Road. Nowshera. Phalia. Pind Bahauddin. Rajouri. Rasul. Sarai Alamgir. Tanda.	Kakrali. Khohar. Munawar. Shadiwal. Kadirabad.	Ambariala. Dewa. Harria. Helan. Karianwala. Kawankh. Mohri. Pindi Kalu. Qila Sura Singh. Watala.	...	...
Jammu	Akhnur. Batote. Jammu Cantt. Kishtwar. Ranbir Singhpur Riasi. Samba. Udhampur.	Hamirpur Sidhar Kahana Chak. Ramnagar.	Kotli Jhajjar. Pallanwala. Ramgarh.	...	...
Jhelum	Bhaun. Chakwal. Choya Saldan Shah. Dalwal. Dhudial. Dina. Domell. Duman. Haranpur. Kala Gujran. Karriala. Khehra. Kotli. Lilla. Mirpur. Pind-D a d a n Khan. Sanghol. Sohawa.	Ara. Bedshahan. Baragowah. Bharpur. Bhet. Balkasar. Buchal Khurd. Bajwala Dattan. Bishrat. Bishandaur. Chakri. Chottalla. Dhariaia. Dulla. Hasola. Jalalpur Kikna. Karsal. Kollar Kohar. Khottian. Khurd. Lehri. Mangla Hd. Works. Mangwal. Mundey. Nurpur. Nila. Pail Padhar. Pari Darwaza. Phulre. Pinanwal. Panchur. Rohtas. Samwal. Rupwal. Saloi. Sayyadan. Wagh.	Bamla. Buchal Kalan. Chohan. Gadwari. Jabairpur. Kalri. Khardher. Langah. Malot. Minwal. Nar. Panjeri. Sanwal. Sidhar. Surgdhan. Tangrote. Vahalee.	...	...

Head Offices.	Sub-Offices.	Branch Offices.	Branch Offices paying pension to crippled and aged pensioners.	Branch Offices paying pension to female pensioners.	Sub-Offices specially authorised to make first payment of pension to Indian Military pensioners.
1	2	3	4	5	6
RAWALPINDI DISTRICT—contd.					
Mianwali	Bhakkar. Darya Khan. Isa Khel. Kala Bagh. Kallurkot. Kundian. Mari Indus.	Chak Rala. Daud Khel. Dullowala. Haiderabad. Jandan Wala. Musa Khel. Pai Khel. Piplan. Shah-Alam. Wan Bhachran.	Behal.	...	...
Rawalpindi	Daultala. Ghora Gali. Gujar Khan. Guliyana. Jatli. Kahuta. Kallar. Kohala. Kotli. Mandra. Murree. Northern Com- mand Head- quarters, Pun- jab. Sagri. Sukho. Taxila. Tret*.	Bagla. Ban. Baracow. Bassali. Bewal. Bhagpur. Bunda. Charah. Choha Khalsa. Darkala. Dhariala Sigan. Dehra Khalsa. Devi. Dewal. Doberan. Dora Badal. Bolehragali. Hurnal. Kallianawan. Kanjali Khali. Kazian. Kehnor. Kirpa. Kuntriala. Kuri. Lahtrar Bala. Matore. Missa Keswal. Mowara. Nara. Nirali. Panjar. Phagwari. Rivat. Saidpur. Sang. Sayyad. Sihal. Takhtpari. Thoha Khalsa. Turkwal.	Arazi. Dadocha. Gungrila. Jandmehlu. Lora. Sang Jani. Tarial.	...	...
Sargodha	Bhagtanwala. Bhalwal. Bhera. Ganjial. Jhawarian. Khushab. Miani. Mitha Tiwana. Naushahra. Phularwan. Sahiwal. Sardarpur. Shanpur. Sillan wali. Sodni.	Farooka. Girote. G o b indgarh. Chak 31 S. B. Hadali. Jabbi. Jamali. Kotmoman. Khura. Nurpur. Pail. Shahpur City. Uchali. Warcha Mandi.	Angah. Chak No. 28. Chak No. 34. Hamoka.	...	...
*During summer only.					

Head Offices.	Sub-Offices.	Branch Offices.	Branch Offices paying pension to crippled and aged pensioners.	Branch Offices paying pension to female pensioners.	Sub-Offices specially authorised to make first payment of pension to Indian Military pensioners.
1	2	3	4	5	6

RAWALPINDI DISTRICT—*concd.*

Srinagar	Anant Nagar. Awantipur. Bagh. Baramula. Chenari. Daruti. Domel. Garhi. Handwara. Kargil. Palanddri. Pattan. Punch. Skardu. Soper. Uri.	Dharamsala. Hajera. Kulgam. Pulwama. Rawalakot. Sehra. Shopian. Trarkhill.	Palwama. Sehra.	...	Bagh. Palandri. Punch.
----------	---	---	--------------------	-----	------------------------------

## KOHAT DISTRICT.

Kohat	Banda Daud Shah. Hangu. Karak. Lacchi. Parachinar. Shakardara. Thull.	Billitang. Jatta Ismail Khel. Khushal Garh. Teri. Ustarzal.	Doaba. Darmalak.	Nayab Togh.	...
-------	--	--	---------------------	----------------	-----

## LAHORE DISTRICT.

Ambala	Abdullapur. Ambala City. Chachrauli. Dera Bassi. Jagadhiri. Kalka. Kasauli. Kharar. Kurall. Morinda. Nahan. Nalagarh. Naraingarh. Rupar. Sadhaura. Shahzadpur.	Mustafabad. Pachad. Paonta. Sirhind R. S.	Bela. Bilaspur. Buriya. Chamkor. Ghanauli. Habri. Manela.	Badi Jhallian. Dadupur. Kiannour. Kheri Salabt- pur. Lutheri. Mani Majra. pur. Manauli. Sialba Majri.	...
Amritsar	Ajnala. Atari. Beas. Chakmokand. Dhillwan. Fatehgarh. Fattehabad. Jandiala Guru. Majitha. Naushahra. Pannan. Rajansai. Ramdas. Sarai Amanat Khan. Sarhail. Sathiala. Tarn Taran. Vairowal.	Bullaharwa. Butala. Bundala. Chabba. Chabhal. Chamyari. Chawinda. Dharamkot. Randhawa. Dheriwala. Dhotion. Ghanewal. Kang. Kashnour Nagar. Jagdeo Khurd. Jaintipur R. S. Kairon. Kalla. Kathunangal. Khichian. Mahta. Musalman.	Bhaknakalan. Bhilowal. Chohla. Dhand. Dhardeo. Gagru Mahil. Jalalabad. Jallupur Khaira Jasterawal. Kasali. Kot Maham- mad Khan. Lalpur. Mahasampur. Manochahil. Mian Wind. Mohanpur. Munda. Nagoki. Naurangabad. Naushera Nangli Pandhori Takht Mahal.	...	...

Head Offices.	Sub-Offices.	Branch Offices.	Branch Offices paying pension to crippled and aged pensioners.	Branch Offices paying pension to female pensioners.	Sub-Offices specially authorised to make first payment of pension to Indian Military pensioners.
1	2	3	4	5	6

## LAHORE DISTRICT—contd.

AMRITSAR— contd.		Pukanjari. Ramdewali. Sangatpur. Sansara. Shahbazpur. Sidhar. T a l w a n d i- Raman. Tarsika. Teja Kalan. Udho Nangal. Vilatasa.	Raya. Jameyra. Sarli. Vachhoa Lo- harka. Vanike. Wadala Khurd. Warpal.		
B a g h dadul Jadid.	Ahmadpur. A h m a d p u r Lamma. Allahabad. Bahawal Nagar. Chishian. Khanpur. Lodhran. Macleod Ganj Road. Minchinabad. Pallah. Rahimyarkhan. Sadiqia. Najafgarh. Mahrauli.	Badruwala. Chachan. Dunapur.	Fort Abbas. Kartarpur.	...	
Delhi . . .		Alipur. Badli. Bawana. Chirag Delhi. Mahpalpur. Masjid Moth. Narela. Nangloi.	Halalpur. Nahri.	...	...
Dera Ghazi Khan.	Dajal. Jampur. Lalgarh. Mit-han-kot. Rajanpur. Sakhi Sarwar. Taunsa. Vehoa.	Asni. Batli. Choti. Draman. Kala. Kot Chutta. Lund. Mana. Mangrotha. Nutkani. Umarkot.	...	...	...
Dharamsala .	Bajnath. Bajaura. Banjar. Barsar. Bawarn. Dera Gopipur. D h a r a m s a l a Cantt. Duff-Dunbar. Guma. Hamirpur. Haripur. Jawala Mukhi. Jogindar Nagar. Kangra. Kotla. Kulu. Lambagraon. Mahrauda. Mandi. Nadaun. Nurpur.	Bharmar. Bijhri. Chichian. Chauntra. Dambli. Daroa. Dehar. Dhundla. Gangtha. Garh Jamula. Indora. Jawali. Khera. Khelang. Ladraur. Lano. Lathian. Molag. Nagrota. Pahra. Pragpur. Parolan.	Bani. Baroh. Bhadial Khar. Bharanj. Chadhial. Charri. Dari. Dhaneta. Fatehpur. Jalari. Khopa. Khunyara. Lani. Majherna. Nerti. Paraur. Pirsalohi. Rail. Rani Tal. Re. Rihlu. Towni Devi.		Dera Gopi- pur. Hamirpur. Kangra. Kulu. Nurpur. Palampur.

Head Offices.	Sub-Offices.	Branch Offices.	Branch Offices paying pension to crippled and aged pensioners.	Branch Offices paying pension to female pensioners.	Sub-Offices specially authorised to make first payment of pension to Indian Military pensioners.
1	2	3	4	5	6
		LAHORE DISTRICT—contd.			
Dharamsala —contd.	Palampur. Shahpur. Sujanpur Tira. Sundarnagar.	Raipur. Ranghar. Sandhole. Sarkaghat. Singhole. Thural. Tikkal. Utpur.	Ukhli.		
Ferozepore	Abohar. Badhni Kalan. Bagha Parana. Bhatinda R. S. Dharamkot. Faridkot. Fazilka. Ferozepore City. Giddar Baha. Kot Kapura. Malaut Mandi. Moga. Muktsar. Sulemanhe- Head-Works. Zira.	Ajitwal. Bhindhar. Bhuchhu Mandi. Buttar. Chand Nau. Chagaon. Chirak Chuhar- Chak. Dagru. Daroli Bhai. Daulatpur. Nicha. Daudhar. Feroze Shahr. Ghal Kalan. Ghal Khurd. Gholla Kalan. Indargarh. Jalalabad East. Kalyan Sukha. Kishenpura. Kokri Kalan. Kot Bhoi. Langivana- Khurd. Lehra Maha- bat. Lopon. Mehma Savai. Mehraj. Munawan. Nathana. Nihalsinghwalla. Patto Hirasingsh Puhla. Rania. Raonta. Salina. Samadhbai. Singhanwalla. Talwandi Bhai.	Ferozshahr. Ghal Khurd. Talwandi Bhai. Changanwan. Daulatpur. Nicha. Dagru. Gholla Kalan. Lande. Lobgarh. Tungwala. Doda. Mahna. Ghotia Khurd.	Ajitwal. Bhindhar. Chandhren. Chagaon. Chirak. Chuharchak. Dala. Dorali Bhai. Daudhar. Ghal Kalan. Kalyan Sukha. Kot Bhai. Kokri Kalan. Lopon. Langivana- Khurd. Lehra Mahab- bat. Mehraj. Mehma Savai. Munawan. Raonta. Rania. Samadhbai. Salina. Singhanwalla.	...
Gujranwalla	Akalgarh. Eminabad. Ghakkaar. Hadizabad. Kamoke. Khanki. Kila Didar Singh Pindi Bhatian. Ram Nagar. Wazirabad.	Dhaban. Dharampura. Gangapur. Govindgarh. Muridki. Ramgarh.	Ajlanwalla. Guaur. Jhabran. Natkalan.		
Gurgaon	Ballabgarh. Farukhnagar. Firozpur-Jhirka. Guriani. Hodal. Kool. Nuh. Palwal.	Ahrod. Badshahpur. Bahora Kalan. Bahu. Balwari. Barni Khara. Bharawas. Bhundi.	Dhakla. Kheri. Ratanlal.	...	...

Head Offices.	Sub-Offices.	Branch Offices.	Branch Offices paying pension to crippled and aged pensioners.	Branch Offices paying pension to female pensioners.	Sub-Offices specially authorised to make first payment of pension to Indian Military pensioners.
1	2	3	4	5	6
LAHORE DISTRICT—contd.					
Gurgaon— contd.	Patandi. Kewari. Sohra. Taura.	Bichhor. Bikaneer. Chhaju Nagar. Dabina. Dharuhera. Dhulkot. Fairdabad. Fatehpur Biloch. Garhi Bolni. Garhi-Harsaru. Gokalgarh. Guracra. Hasanpur. Hattin. Jatusana. Kanhaaura. Kanwali. Kasan. Khalipur. Khol. Khorl. Kund. Malab. Mandi Khara. Mohna. Nagina. Nahar. Nandrapur-Bas. Rasulpur. Salhaswas. Shahjahanpur. Tankri. Tigaon. Turkiawas. Ujina.			
Gurdaspur	Bakloh. Batala. Dalhousie. Dera B a b a- Nanak. Dhariwal. Dina Nagar. Dunera. Kalanaur. Kanjur. Kathua. Naina Kot. Pathankot. Qadian. Shakargarh. Srigovindpur. Sujanpur.	Aulakh Kalan. Ada. Baharampur. Bara Dalia. Baramanga. Bara Pindi. Basoli. Bhagowal. Bhon. Chaudhriwala. Darman. Doda. Dharkalan. Dharowall. Dharamkot. Bagga. Dokoha. Doranga. Ghuman. Ghuman Kalan. Gorala. Guntala. Hardochhani. Ikhlaspur. Jasmergarh. Kahnawan. Kathlour. Kot Santokh-Raj. Mallah. Masanian. Marara.	Chhannitika.	...	Bakloh,

Head Offices.	Sub-Offices.	Branch Offices.	Branch Offices paying pension to crippled and aged pensioners.	Branch Offices paying pension to female pensioners.	Sub-Offices specially authorised to make first payment of pension to Indian Military pensioners.
1	2	3	4	5	6

LAHORE DISTRICT—*contd.*

Gurdaspur— <i>contd.</i>		Mirthal. Madhopur. Pindi Manhasan Raiba. Raikottah. Sukho Chak. Tibber. Vila Bajra. Wadala Bangar.			
Hissar	Bawani Khara. Bhiwani. Budhlada. Dabwali. Fatahabad. Hansi. Jakhai Mandi. Loharu State. Sirsa. Tonana. Ukham Mandi.	Adampur R. S. Ahrawan. Bahl. Balak. Balsamand. Barawwa. Burak. Bhattu Kalan. Bhuna. Ballali. Bhurtana. Bhirana. Chattala. Dabwali Kalan. Ellinabad. Jamalpur. Jodhke. Kairu. Kirmara. Kalanwali. Khanda Kheri. Pabra. Ratera. Rattia. Rania. Rori. Seeswal. Sewani. Tosham.	Bapaura. Bas. Chang. Khaira. Tigrana.	...	...
Hoshiarpur	Amb. Anandpur. Bajwara. Basikalan. Bharwain. Dasuya. Gagret. Garhdiwala. Garhshankar. Hariana. Jaijon. Mahilpur. Miani. Mukerian. Sarhala Kalan. Shamchurasi. Una. Umar.	Amboa. Ambota. Balachor. Bandlehri. Basdera. Bhunga. Bihala. Bhaddar Kali. Bhadrowal. Dadasiba. Datarpur. Deoli. Dharmpur. Daulatpur. Ghorewala. Hajipur. Hardokhanpur. Haroli. Janauri. Kot-Fatuhi. Marhwar. Nurpur. Pandogha. Qasba Kotla. Rajpur. Tahurara. Talwara. Teuri.	Ahrana Kalan. Badlahatta. Badoli. Basoli. Boriwanda. Chutala. Chalet. Chartgarh. Chowki-moniar. Dharansal. Dubhri. Jhingar-Kalan. Kamahi-Devi. Moranwali. Nadalon. Nangal. Paddi Sura Singh. Panjaur. Pirthipur. Purhian. Rampur-Bilron. Rampur Haler. Sainsewal. Soroa. Sunkali. Tipri. Toto Mazara.	...	...

Head Offices.	Sub-Offices.	Branch Offices.	Branch Offices paying pension to crippled and aged pensioners.	Branch Offices paying pension to femal pensioners.	Sub-Offices specially authorised to make first payment of pension to Indian Military pensioners.
1	2	3	4	5	6
LAHORE DISTRICT—contd.					
Jhang .	Chiniot. Jhang City. Pirmahal. Shah-Jewana- Mandi. Shorkot. Shorkot Road.	Kot Isa Shah. Kot Shakir. Lalian. Machiwal.	...	Chutta.	...
Jullundur	Adampur. Alawalpur. Banga. Barapind. Bilga. Jullundur City. Jundiala. Kapurthala. Kartarpur. Mahatpur. Nakodar. Nawashahr. Nurmahl. Phagwara. Pharala. Phillaur. Rahon. Shahkot. Shankar. Sultanpur.	Apra. Bholath. Derullkalan. Dialpur. Malsian. Maksudpur. Mokandpur. Moron. Padhiana. Rurka Kalan. Talwandi Chau- dhrian.	Bholath. Durali Khurd Ghurial. Kahma. Khatkar-Kalan. Kot Badal Khan. Lakhpur. Langrova. Mahadapur. Mahilgalla. Pandori Nijran.	Begowal. Garcha. Gunachaur. Jamsher. Kal Khan. Khan Khana. Lasara. Manko. Panshta.	...
Karnal	Guhla. Kaithal. Kaithal Mandi. Ladwa. Panipat. Shahabad. Thaneswar.	Ahar. Arnauli. Asandh. Barsat. Bhagal. Binjhal. Dhatrat. Fatehpur. Gharaunda. Gumthala Rao. Ismailabad. Jathlana. Jundia. Kalsana. Kunjpura. Kurukshetra. Manana. Narah. Naultha. Pehowa. Pharal. Pundri-Rambha (Radaur.) Radaur. Samana. Sewan. Sanbhalka. Sanghaur. Tarauri. Thaska-miranji. Urana.	...	...	...
Lahore	Chuhanga Manga. Chunian. Jallo. Kasur. Khaira. Khemkaran. Kot Radha- Kishen.	Khudian. Model Town. Sur Singh.	Bhikwind. Valfoha.	...	Lullani. Padhana. Raja Jang. Rajoki.

Head Offices.	Sub-Offices.	Branch Offices.	Branch Offices paying pension to crippled and aged pensioners.	Branch Offices paying pension to female pensioners.	Sub-Offices specially authorised to make first payment of pension to Indian Military pensioners.
1	2	3	4	5	6
LAHORE DISTRICT—contd.					
Lahore—contd.	Lahore Cantt. Moghalpura Pattoki. Patti. Raewind. Ahmadgarh. Badawal. Dehlon. Himatana. Jagraon. Khanna. Malerkotla. Raekot. Samrala. Sanahwal.				
Ludhiana.		Dakha. Gujarwal. Hathur. Machiwara. Malaudh. Nasrali. Pakhowal. Shaina. Takhtpura.	Andlu. Ayali Kalan. Bagli Kalan. Baroundi. Bassian. Bhamaddi. Bhari. Bhouria. Bhutha. Bilaspur. Butahri. Dhandra. Dahrru. Dhulkot. Fatehgarh. Gill. Halwara. Hambran. Hans. Ikolaha. Isewal. Kamalpur. Kaoki. Kheri. Latala. Lulton. Mallah. Mohle. Nathowal. Narangwal. Pakhoki. Pamali. Raipur. Raqba. Rumi. Sadhar. Saloudi. Sherpur Kalan. Sidhwan Bhit. Sowaddi. Talwandi Rai. Ahmedabad. (Chak No. 290 G. B.) Allahabad Chak. 34. Ahmadabad. Chak 131. Batemanabad. Gobindpur Chak No. 295 G. B. Guruka, 232. Jullundur 267. Kishanpura 470. Nabiabad 120. Narangwa 1, (Chak No. 530 G. B.) Probynbad Chak No. 35 J. B. Sarhala Kalan Chak No. 274 J. B. Satiana Bunga- low. Sialpur 294 Sikandarpur Chak No. 122.	Katani Kalan	...
Lyalpur	Abbaspur. Chak Jhumra. Dichkot. Gojra. Jaranwala. Khurianwala. Kesarh 138. Samundri. Tandlianwala. Tobatek Singh.	Akalgarh 117. Banga 105 G. B. Bahmnuwala. Bedian Wala 61. Burala. Chak 224. Chak 308. Fanepura Chak 30. Gago Mahal 159 Gongapur.  Gatwala Chak 208. Harial Chak 463 Kheri Majra Chak 36. Khid ar w a l a Chak 204 G. B. Kot Rajputana. Kot Ram Chand		...	...

Head Offices.	Sub-Offices.	Branch Offices.	Branch Offices paying pension to crippled and aged pensioners.	Branch Offices paying pension to female pensioners.	Sub-Offices specially authorised to make first payment of pension to Indian Military pensioners.
1	2	3	4	5	6

LAHORE DISTRICT—*contd.*

Lyalpur— <i>concl'd.</i>		Khushpur Chak 51, Moharanwala Chak No. 61. Partappur Chak No. 100. Taran Taran Chak 45. Thikriwala. Attari. Chak 40/3, R. Haveli.	Sohal Chak 75. Wariuana Chak No. 33.		
Montgomery.	Araajwala. Basirpur. Chak No. 168/9-L. Chichawathui	Chak No. 16/11/L. Rajkote.	Chak No. 127 E. B.	...	...
	Colsesar. Dipalpur. Hira Singh. Iqbalnagar. Kamalia. Kassowal. Okara. Pakpattan. Renali Khurd. Multan.		Chak No. E/143 E. B.		
Multan	Burewala. Jahania. Jalalpur Pirwala. Kabirwala. Kacha Khuh. Khanewal. Mian Channu. Multan City. Sarai Sidhu. Talamba.	Chak No. 79/15 L. Chak No. 119/15 L (Damdana Sahib.) Gogran. Jahangirabad. Mohkamwa 1a (Chak No. 99/10 R.) Mirzapur. Ralspura. Thatha Pawal-ian. Jatol. Kinjar. Rangpur. Shahr Sultan. Sitpur.	Chak No. 299-E. B.	...	...
Muzaffargarh.	Alipur. Ghazi Ghat. Karor. Kot Adu. Khangerh. Lelah. Mahumudkot. Chuhark h a n a Mandi. K h a n g a h — Dogran. Mana Wala. Marh Balochan. Nankana Sahib. Sangla. Shahdra Mills. Shahkot. Sharakpur. Sheikhpura. Warburton.			...	...
Qila Sheikhpura.		...	Amarkot. Jandiala Sher Khan.	...	...
Rohtak	Bahadurgarh—Mandi. Beri. Dujana. Gohana. Jhajjar. Kalanaur.	Badli. Chandl. Dighal. Maundauthi.	Asaudah. Aval. Bainsi. Bhatgaon. Botana. Chimni. Farmana.	...	...

Head Offices.	Sub-Offices.	Branch Offices.	Branch Offices paying pension to crippled and aged pensioners.	Branch Offices paying pension to female pensioners.	Sub-Offices specially authorised to make first payment of pension to Indian Military pensioners.
1	2	3	4	5	6

LAHORE DISTRICT—*concl'd.*

Rohtak <i>cont'd.</i>	Kahnaur. Khar Khanda. Mahm. Sampla. Sonepat.		Ganaur. Hassangarh. Jakhauli. Jowan. Khairari. Khewra. Kiloi. Lahil. Larsauli. Majra. Murthal. Nigana. Rai.		
Sialkot.	Badomali. Bagowala. Bhopalwala. Chaprar. Chawinda. Daska. Ghartal. Jamki. Kalaswala. Kila Sobha Singh. Kotli Loharan. Marala. Mitranwali. Norowal. Pasrur. Phillora. Sambrial. Satrah.	Adamki. Badiana. Budhe Goraya. Chandrake-Jattan. Datiwala. Domala. Ferozeki. Galotian Khurd. Ghota Fatehgarh. Goindki. Jandusai. Jandiala. Kuluwal. Shahzada. Saukanwind.	Khanpur Saidan. Kila Suba Singh. Phukalian. Randhawa. Roras. Wadala Sanduan.	...	...
Simla .	Bilaspur. Dagshai. Jubbai. Jutogh. Kotgarh. Rampur. Solan. Subathu.	Kumarsain. Kuthar. Rohru.		...	...

## WAZIRISTAN DISTRICT.

Bannu	Bannu City. Darra Pezu. Laki Marwat. Miranshah. Sarai-Naurang.	Mirian. Serai Gambila.		...	...
Dera Ismail Khan.	Draban. Kulachi. Paharpur. Paroa. Sararogha. Tank.	Chaudhwan. Hathala.	...	...	Sarwakai Sararogha Tank.

## WESTERN INDEPENDENT DISTRICT.

Quetta.	Barkhan. Pishin. Turbat.	Bostan.	...	...	...
---------	--------------------------------	---------	-----	-----	-----

## LIST IV.

List of stations where pensioners paid from Defence Services Estimates are paid by Agencies other than Civil Treasuries, Military Treasure Chests and Post Offices.

Station.	Pension Paying Officer.
<i>Peshawar District.</i>	
Malakand . . . . .	Political Agent, Malakand.
<i>Rawalpindi District.</i>	
Gilgit . . . . .	Political Agent.
<i>Meerut and Lucknow District, and Delhi (Independent) Brigade Area.</i>	
Alwar . . . . .	Resident at Jaipur.
Bharatpore . . . . .	
Dholpur . . . . .	
Jaipur . . . . .	
Karauli . . . . .	
Kotah . . . . .	His Britanic Majesty's Envoy Extraordinary and Minister Plenipotentiary at the Court of Nepal, Khatmandu.
Khatmandu . . . . .	
Satna . . . . .	
Rewa . . . . .	Agent to the Governor General in Central India, Indore.
Nagod . . . . .	
Agar, Goona and Gwalior . .	Political Agent, Bundelkhand, Nowgong.
Jhallawar . . . . .	Resident at Gwalior.
	Accountant General, Jhalawar State, Jhalrapatan.
<i>Presidency and Assam District.</i>	
Calcutta . . . . .	Controllor of Army Factories Accounts.
Cooch Behar . . . . .	Treasury Officer.
Gangtok . . . . .	Political Officer in South Sikkim.
Gyantse . . . . .	British Trade Agent (Treasury-Branch) Gyantse, Tibet.
<i>Bombay District.</i>	
Nasirabad . . . . .	The Chief Commissioner, Ajmer Merwara.
Deoli . . . . .	Commandant, The Mina Corps; Deoli.
Eriapura . . . . .	Officer Commanding, Erinpura.
Mount Abu . . . . .	Commandant Hill-Sanitarium, Mount Abu
Bhopal . . . . .	Political Agent, Bhopal.
Udaipur, Bhimalkhewara . .	Accountant General, Mewar State, Udaipur.
Rajpipla . . . . .	Dewan, Rajpipla State, Rajpipla.
<i>Western-Independent District.</i>	
Bikaner . . . . .	Revenue Minister, Bikaner.
Jaisalmer . . . . .	Dewan, Jaisalmer State, Jaisalmer.
Jodhpur . . . . .	State Auditor, Government of Jodhpur, Jodhpur.

Station.	Pension Paying Officer.
<i>Deccan District.</i>	
Aurangabad (a) . . . . .	} Officer in charge of Pensioners, Aurangabad. Pension Paymaster, Secunderabad.
Bolarum . . . . .	
Secunderabad . . . . .	
Stations in H. E. H. the Nizam's State (b) —	
Hyderabad (Deccan) (a) . . . . .	Treasury Officer, H. E. H. the Nizam's Government . . . . . Hyderabad.
Aurangabad (District) (a) . . . . .	Ditto . . . . . Aurangabad.
Perbhani (Ditto) . . . . .	Ditto . . . . . Perbhani.
Nanded (Ditto) . . . . .	Ditto . . . . . Nanded.
Beed (Ditto) . . . . .	Ditto . . . . . Beed.
Gulberga (Ditto) . . . . .	Ditto . . . . . Gulberga.
Raichur (Ditto) . . . . .	Ditto . . . . . Raichur.
Bedar (Ditto) . . . . .	Ditto . . . . . Bedar.
<i>Madras District.</i>	
Bangalore Station . . . . .	Pension Paymaster, Bangalore
Bangalore District . . . . .	Officer in charge of Pensioners . . . . . Bangalore.
Bowringpet . . . . .	Ditto . . . . . Bowringpet.
Chitaldroog . . . . .	} Ditto . . . . . Chitaldroog.
Jagalur . . . . .	
Holkere . . . . .	
French Rocks . . . . .	
Nagamangalu and Mandya . . . . .	District Treasury officer . . . . . Mandya.
Hassan . . . . .	Officer in charge of Pensioners . . . . . Hassan.
Kadur . . . . .	Ditto . . . . . Kadur.
Kolar (Mysore State) . . . . .	} Ditto . . . . . Kolar.
Chintamani . . . . .	
Chikballapur . . . . .	
Goribidanur . . . . .	
Malur . . . . .	
Mulbaghal . . . . .	
Siddlaghatta . . . . .	
Shreeniwaspur . . . . .	
Madras . . . . .	Pension Paymaster, Madras.
Mercara (Coorg) . . . . .	Officer in charge of Pensioners, Mercara.

(a) The payment of pension through the Treasury Officer, Hyderabad Residency, Hyderabad (Deccan), and the Officer in charge of Pensioners, Aurangabad, or through His Exalted Highness the Nizam's Government Treasury Officers at those stations is selected by the pensioner and notified to the Pension Controller by the Officer Commanding or the Head of Department or Office. The Pension Circular is published accordingly.

(b) The Accountant General, His Exalted Highness the Nizam's Government, finally audits all payments to the Government Military pensioners made by the State Treasury Officers in the Nizam's Government. These payments are passed on by the Accountant General, Central Revenues, to the Controller of Military Accounts and Pensions, Lahore, for adjustment.

Station.	Pension Paying Officer.
Mysore . . . . .	} Officer in charge of Pensioners, Mysore.
Chamarajanagar . . . . .	
Gundhipet . . . . .	
Hunsur . . . . .	
Krishnarajapet . . . . .	
Meggaducotta . . . . .	
Narsapur . . . . .	
Yedatore . . . . .	
Quilon . . . . .	Ditto . . . . . Quilon.
Shimoga . . . . .	Ditto . . . . . Shimoga.
Tumkur (Mysore State) . . . . .	} Ditto . . . . . Tumkur.
Gubbi . . . . .	
Kunigal . . . . .	
Maddagiri . . . . .	
Sira . . . . .	
Triptur . . . . .	
Trichur (Cochin State) . . . . .	Comptroller of Finance and Accounts, Trichur . . . . . (Cochin State).
Trivandrum (Travancore State)	Officer in charge of Pensioners Trivandrum
<i>Poona Independent Brigade Area</i>	
Sawantwadi . . . . .	} Treasury Officer, Sawantwadi State.
Kadal (Sub-Try.) . . . . .	

## APPENDIX II.

[ *Referred to in rule 44 (iii).* ]**List of Colonial Treasurers, Command Paymasters, and other Imperial Agents in the British Dominions, Colonies, Possessions or Protectorates and Iran, Arabia and Iraq.**

<i>Dominion, Colony, Possession or Protectorate.</i>	<i>Designation of Paying Officer.</i>
*Aden	
Kamran sub-treasury . . . . .	Finance Officer, Aden.
Bahama . . . . .	Receiver-General, Nassau.
Barbados (and all other West Indian Islands except Jamaica) . . . . .	Colonial Treasurer, Barbados.
Bermuda . . . . .	Command Paymaster, Army Pay Office, Bermuda.
British Guiana . . . . .	Colonial Secretary, Georgetown.
British Honduras . . . . .	Treasurer, Belize.
*Burma . . . . .	Accountant General and Treasury officers in Burma under arrangements made by the C. M. A. & P., Lahore.
Canada . . . . .	See note below.
*Ceylon (Colombo) . . . . .	Command Paymaster, Army Pay Office, Colombo, Ceylon, or Colonial Treasurer, Ceylon.
Cyprus . . . . .	Colonial Treasurer, Nicosia.
Egypt . . . . .	Command Paymaster, Army Pay Office, Cairo. (So long as a British Pay Office exists in Egypt).
Falkland Islands . . . . .	Treasurer, Stanley.
*Federated Malay States . . . . .	Treasurer, Kuala Lumpur.
Fiji . . . . .	Colonial Treasurer, Suva.
Gambia . . . . .	Treasurer, Bathurst.
Gibraltar . . . . .	Command Paymaster, Army Pay Office, Gibraltar.
Gold Coast . . . . .	Treasurer, Accra.
*Hong Kong . . . . .	Command Paymaster, Army Pay Office, Hong Kong, or Colonial Secretary, Hong Kong.
Jamaica . . . . .	Command Paymaster, Army Pay Office, Jamaica.
*Kedah . . . . .	British Adviser to the Kedah Government, Alor Star.
*Kenya . . . . .	Treasurer, Nairobi.
Malta . . . . .	Command Paymaster, Army Pay Office, Malta.

NOTE.—An officer residing in Canada or Newfoundland takes payment from the Home Treasury, remittance being effected, under arrangement made by the India Office, through the Bank of Montreal.

<i>Dominion, Colony, Possession or Protectorate.</i>	<i>Designation of Paying Officer.</i>
*Mauritius . . . . .	Command Paymaster, Army Pay Office, Mauritius, or Colonial Secretary, Port Louis.
Newfoundland . . . . .	See note below.
New South Wales . . . . .	Accountant, Commonwealth Sub-Treasury, Sydney.
New Zealand . . . . .	Commissioner of Pensions Wellington.
Nigeria . . . . .	Treasurer, Lagos.
Northern Rhodesia . . . . .	Treasurer, Livingstone.
*Nyasaland . . . . .	Treasurer, Nyasaland Protectorate, Zomba.
Queensland . . . . .	Accountant, Commonwealth Sub-Treasury, Brisbane.
*Shanghai . . . . .	Area Paymaster, Shanghai.
St. Helena . . . . .	Colonial Treasurer, St. Helena.
Sierra Leone . . . . .	Command Paymaster, Army Pay Office, Sierra Leone.
*Somaliland . . . . .	Treasurer, Somaliland Protectorate, Berbera.
South Australia . . . . .	Accountant, Commonwealth Sub-Treasury, Adelaide.
*South Rhodesia . . . . .	Treasurer, Salisbury.
*Straits Settlements . . . . .	Command Paymaster, Army Pay Office, Straits Settlements (Singapore), or Colonial Treasurer, Singapore.
*Seychelles Islands . . . . .	Treasurer, Seychelles Islands.
*Tanganyika . . . . .	Treasurer, Dar-es-Salaam.
Tasmania . . . . .	Accountant, Commonwealth Sub-Treasury, Hobart.
*Tientsin . . . . .	Paymaster, North China.
*Uganda . . . . .	Treasurer, Entebbe.
Union of South Africa . . . . .	Chief Pensions Officer, Pretoria.
Victoria . . . . .	Secretary, Commonwealth Treasury, Melbourne.
Western Australia . . . . .	Accountant, Commonwealth Sub-Treasury, Perth.

NOTE.—An officer residing in Canada or Newfoundland takes payment from the Home Treasury, remittance being effected, under arrangements made by the India Office, through the Bank of Montreal.

\* These exchange accounts with India direct and payments at these stations are audited by the C. M. A. & P., Lahore.

*Foreign Countries.**Designation of Paying Officer.**Iran—*

†Ahwaz . . . . .	His Britannic Majesty's Acting Consul for Khuzistan, Ahwaz.
†Bushire . . . . .	Treasury Officer, British Residency and Consulate General, Bushire.
†Kerman . . . . .	His Britannic Majesty's Consul for Kerman.
†Khorramshahr . . . . .	His Majesty's Vice-Consul, British Vice-Consulate, Khorramshahr.
†Meshed (Khorasan) . . . . .	His Britannic Majesty's Consul General, Meshed, Iran.
†Seistan and Kain . . . . .	His Britannic Majesty's Consul General for Khorasan, East Iran.
†Teheran . . . . .	Treasury Officer, British Legation, Teheran.
†Zahidan . . . . .	His Britannic Majesty's Vice-Consul, British Vice-Consulate, Zahidan, East Iran.

*Arabia—*

†Bahrain . . . . .	His Britannic Majesty's Political Agent, Bahrain.
* Muscat . . . . .	Treasury Officer, Muscat.

*Iraq—*

*Baghdad and Basra . . . . .	British Embassy at Baghdad.
------------------------------	-----------------------------

\* These render accounts to the Accountant General, Central Revenues, New Delhi.

† Payments at these stations are audited by the C. M. A. & P., Lahore.

## APPENDIX III.

## List of institutions recognized as suitable for the reception of widows and orphans of British soldiers under the Shelter Scheme.

[See rule 63 (ii).]

Name of Institutions.	Denomination.
St. Mary's Home, Calcutta . . . . .	Protestant, but not strictly denominational.
St. Vincent's Home, Calcutta . . . . .	Roman Catholic, but not strictly denominational.
European Orphanage Asylum, Calcutta . . . . .	Protestant.
Boys' and Girls' Free School, Calcutta . . . . .	Protestant.
Alms House, Chunar . . . . .	Protestant, but not strictly denominational.
St. Michael's High School, Bankipore . . . . .	Roman Catholic.
Loretto Convent Orphanage, Calcutta . . . . .	Undenominational.
Church of England Orphanage, Mussoorie . . . . .	Protestant, but not strictly denominational.
St. Fidelis' Orphanage, Mussoorie . . . . .	Roman Catholic.
St. Paul's School, Agra . . . . .	Roman Catholic.
St. Patrick's School, Agra . . . . .	Roman Catholic.
European Pensioners' and Widows' Home, Bombay . . . . .	Undenominational.
Roman Catholic Poor Home, Modikhana, Poona . . . . .	Roman Catholic.
Home for Widows, Poona . . . . .	Protestant.
Home for Widows, Karachi . . . . .	Undenominational.
Friend-in-Need Society's Home, Madras . . . . .	Undenominational.
Friend-in-Need Society's Home, Secunderabad . . . . .	Undenominational.
Cathedral Alms House, Madras . . . . .	Protestant.
Jesus and Mary Convent School, Lahore . . . . .	Roman Catholic.
Presentation Convent, Peshawar . . . . .	Roman Catholic.
Stanes' European High School, Coimbatore . . . . .	Protestant.
Widows' Home, attached to Convent, Kamptee . . . . .	Roman Catholic.
Presentation Convent, Madras . . . . .	Roman Catholic.
Presentation Convent, Vepery, Madras . . . . .	Roman Catholic.
Adyar Orphanage, Madras . . . . .	Roman Catholic.
San Thome Male Orphanage, Mylapore, Madras . . . . .	Roman Catholic, but not strictly denominational.
St. Thomas' Convent, Madras . . . . .	Roman Catholic, but not strictly denominational.
St. Joseph's European Girls' School and Orphanage, Trichinopoly . . . . .	Roman Catholic.
Catholic Nazareth Convent, Ootacamund . . . . .	Roman Catholic.
St. Joseph's European Convent, Coonoor . . . . .	Roman Catholic.
St. Joseph's Boarding Institute for Boys, Coonoor . . . . .	Roman Catholic.
St. Ann's Convent, Secunderabad . . . . .	Roman Catholic.
Good Shepherd Convent, Bangalore . . . . .	Roman Catholic, but not strictly denominational.

Name of Institute.	Denomination.
Convent of the Good Shepherd, Bellary . . .	Roman Catholic.
St. Elizabeth's Widows' Home, Bombay . . .	Roman Catholic.
Roman Catholic Orphanage, Bellary . . .	Roman Catholic.
St. Francis' School, Simla . . .	Roman Catholic, but not strictly denominational.
St. Mary's College, Bombay . . .	Undenominational.
Parel Convent, Bombay . . .	Roman Catholic.
Convent of Sacred Heart, Dalhousie . . .	Roman Catholic, but not strictly denominational.
St. Andrew's Colonial Home and Orphanage, Kalimpong . . .	Undenominational.
St. Patrick's High School, Civil and Military Orphanage, Adyar, Madras. . .	Undenominational.
Panchgani Convent, Bombay . . .	Roman Catholic.
St. George's Home, Kaity, Nilgiris . . .	Inter-denominational.
St. Francis' Convent, Coimbatore . . .	....
Bombay Scottish Orphanage, Mahim . . .	Presbyterian.
St. John's Vestry School and Orphanage, Trichinopoly . . .	Church of England.
St. Michael's Military Orphanage and Convent of Jesus and Mary High School, Murree . . .	Undenominational.
Cathedral High School, Lahore . . .	Undenominational.
St. Anthony's High School, Lahore . . .	Undenominational.
Mayo School and Orphanage, Simla . . .	Undenominational.
Presentation Convent, Murree . . .	Roman Catholic.
St. Deny's School, Murree . . .	Church of England.
St. Joseph's Presentation Convent, Quetta . . .	Roman Catholic.
St. Joseph's Convent, Saugor . . .	Roman Catholic, but not strictly denominational.
Mary Lunan Home, Calcutta . . .	Undenominational.
St. Joseph's Home (Little Sisters of the Poor) . . .	Undenominational.
Bishop Cotton School Hostel, Nagpur . . .	Church of England.
All Saints' Home, Nagpur . . .	Church of England.
The Mary Cooper Home, 4/2, Diamond Harbour, Kidderpore, Calcutta . . .	Church of England.

## APPENDIX IV.

Form of application for King's commissioned officers of the Indian Services, Indian commissioned officers, Departmental officers of the I. U. L. and I. M. D., departmental warrant officers of the I. U. L. and soldier mechanics of the I. O. D.

*Commutation of Pension.*

When this Form has been duly filled up and signed, it should be sent to the appropriate authority mentioned in rule 107.

Questions.	Answers.
The name and rank of applicant and corps from which he has retired ?	
Place of Birth ?	
Date of birth . . . . . Age next birthday . . . . . years.	
Was your domicile at the time of your appointment to the service Asiatic or non-Asiatic ? (The provisions for the determination of domicile are printed as Appendix X, Pension Regulations, Part I).	
Married or Single ?	
Have you on any previous occasion applied for permission to commute a portion of your pension, and, if so, with what result ?	
How much per annum of your pension do you now wish to commute ?	
How do you desire the capital sum to be paid ? To your Agents, or by draft for negotiation through a bank ?	

Dated the . . . . . day of . . . . . 19 . . . . .

Signature.

Address.....

## APPENDIX V.

## Form of application for warrant officers of the Indian Medical Department (Assistant Surgeons' Branch).

*Commutation of Pension.*

When this form has been duly filled up and signed it should be sent with the accompanying documents to the appropriate authority mentioned in rule 119.

(Please note the instructions at the bottom of the form.)

Questions.	Answers.
1. The name and rank of the applicant and the corps from which he has retired.	
2. Place of birth.	
3. Date of birth.	
4. Age next birthday.	
5. Was your domicile at the time of your appointment to the service Asiatic or non-Asiatic? (The provisions for the determination of domicile are printed as Appendix X, Pension Regulations, Part I).	
6. How much of your pension do you wish to commute? Have you commuted any of it before; if so, how much?	
7. Have you on any previous occasion applied for permission to commute a portion of your pension, and, if so, with what result?	
8. What is the amount of your debts or liabilities? Give particulars.	
9. Have you a wife? Name the members of your family, with their respective ages. Place a cross against the names of those (if any) who are not dependent on you.	
10. What is your present employment? And what are your average earnings?	
11. Do you suffer from any complaint likely to shorten life? If so, state its nature.	
12. For what purpose do you wish to commute, and what are your grounds for believing that it would be of distinct and permanent advantage to do so?	To be answered on the blank space below.
N. B.—In the absence of a definite purpose no portion of the pension can be commuted, nor should it be assumed that commutation will be allowed, nor should any steps be taken pending the decision of the sanctioning authority.	

The purpose for which I wish to commute, and the grounds on which I believe that it would be a distinct and permanent advantage to me to so, are as follows :—

Questions.	Answers.
13. If you wish to engage in business the following additional questions must be answered on a separate paper and signed :—	
(a) What is the exact nature of the proposed business ?	
(b) Where is it to be situated ?	
(c) What capital do you estimate is necessary ? And how do you arrive at your estimate ?	
(d) Have you, or any members of your family, any special qualifications for the proposed business ? What grounds have you for anticipating success ?	

I undertake, within\* months from date of payment, to furnish satisfactory proofs that the money received by me has been applied for this purpose, or, in default thereof, I undertake, on demand, to refund the same to the Governor General or it may be recovered by him from me in such manner as he may determine.

Dated this                      day of                      19 .

Signature.

Full postal address.

#### *Instructions.*

1. Letters from persons of good standing, and preferably of official position, stating why in their opinion commutation would be to your distinct and permanent advantage, should be submitted.

2. If you have a wife, her written consent to the commutation must be annexed on a separate paper, and her signature must be witnessed by the clergyman of your Parish or Church or by some other responsible person.

3. You are cautioned against any misstatement or concealment.

4. At least one month's notice of the proposed commutation in the case of a pensioner in India and Europe and three months' notice in other cases must be given, and if the sanctioning authority decides to entertain your application you will be called upon to attend before a board of medical officers for examination as to health, for which no travelling or other expenses are granted.

\* To be inserted by the applicant.

## APPENDIX VI.

(Referred to in rules 108 and 122.)

### Instructions for the verification of date of birth for purposes of commutation of pension of officers.

The following procedure shall be observed with regard to the verification of the date of birth for purposes of commutation of pension of officers granted pension under Indian regulations. The provisions of this Appendix shall apply to King's commissioned officers of the Indian Army and the I. M. S. including those of the British Service granted pension under Indian regulations, officers of the Royal Engineers (Indian Army,) Indian commissioned officers, of His Majesty's Indian Land Forces including those of the I. M. S., Special List Quartermasters of Indian Army, departmental officers of the India Unattached List, and I. M. D. irrespective of whether they were commissioned from the ranks or given direct commissions. They shall not apply to warrant officers of the I. U. L. and I. M. D. and soldier mechanics of the I. O. D.

2. Officers who apply for commutation of pension shall produce the following evidence as to date of birth, as commutation is based upon the true age in every case, irrespective of the age accepted for other official purposes :—

(i) *European and Anglo-Indian officers.*—(a) A certificate of birth (or, in the case of those born in the United Kingdom, a certified extract from the Register of Births, etc., which shall be obtained by the applicant from the Registrar General, General Registry Office, Somerset House) shall be attached to the application.

(b) Where a certificate of birth is not obtainable the date of birth shown on a baptismal certificate shall be accepted.

(c) Officers who are unable to produce proof of age as specified in clauses (a) and (b) shall produce statutory declarations bearing on their age from elder brothers or sisters, other relatives or solicitors who may have dealt with family affairs ; or any old family records, e.g., family bibles or books, etc., containing entries throwing light on the officer's date of birth or baptism. Such evidence shall be accepted.

(ii) *Officers who are Indians.*—(a) Where the date of birth has been formally recorded in a register kept by any public officer in British India, an extract from the register, duly certified by the proper official, shall be produced by the applicant. It shall be accepted as sufficient proof in support of the date of birth.

(b) When the above proof is not obtainable, the C. M. A. & P., Lahore on receipt of the application for commutation shall request the magistrate of the district or the chief presidency magistrate or political officer of the state in which the applicant's family resides, to make enquiries as to the true age of the applicant. The magistrate or chief presidency magistrate or political officer to whom such application is forwarded shall call upon the applicant to appear before him or before a first class magistrate or presidency magistrate to produce evidence of the date of his birth. The magistrate or political officer shall carefully examine the value of the

evidence given, and forward a summary of the same, together with certified copies of all documents tendered, recording his comments and opinions, to the C. M. A. & P., Lahore. The documentary evidence which an applicant is normally expected to produce, comprises :—

the horoscope ;

family books ;

the record of admission in the registers of the school or schools in which the applicant was educated and also a record of the applicant's age at various periodical school examinations ;

if the applicant is matriculated, a certified copy of his application to the Registrar or of his matriculation certificate.

Oral testimony of persons acquainted with the applicant's family or otherwise able to give relevant evidence shall also be taken, and the applicant shall comply, to the best of his ability, with any requisition the magistrate or political officer, as the case may be, may make in order to clear up any doubt as to the purport of the documentary proof.

If the magistrate or political officer, as the case may be, is satisfied with the papers submitted, he shall issue a certificate in the following form setting out the nature of the evidence produced by the applicant :—

“ I hereby certify that ..... who is an applicant for commutation of pension, has submitted the proofs of his date of birth detailed below\* and has satisfactorily shown that he was actually born on or about the date stated, viz., the ..... day of ..... 19 .. ”

---

\* Here enter details.

## INDEX.

Rules,

## A

Advance of service pension . . . . .	35, 36
„ family pension . . . . .	34
Agencies for payment of pension . . . . .	44
Agents—Payment to . . . . .	54
Anticipatory pensions . . . . .	33
Application of rules—extent of . . . . .	1
„ for pensions and gratuities—when submitted . . . . .	16
„ „ „ —procedure . . . . .	17
„ „ „ —to be reported on . . . . .	19
„ for commutation . . . . .	107
Arrangements for payment—how and by whom made . . . . .	51
Arrears of pension—claims for . . . . .	84, 85
„ „ —payment of . . . . .	57
Attachment of pension . . . . .	62
Audit—cases of failure of audit . . . . .	99

## B

Banks—payment to . . . . .	54
----------------------------	----

## C

Capitation allowance—List of institutions recognised for the grant of—page . . . . .	116
Claims—Limitation of . . . . .	77, 78
„ To count former service for pension . . . . .	80
„ Public, definition . . . . .	Preamble.
„ Public, Recovery of . . . . .	88, 89, 113, 128
„ Regimental, Recovery of . . . . .	89
Claimant—Definition . . . . .	81
Colonies—List of . . . . .	page 113
„ Payment in . . . . .	72
„ Overpayment in . . . . .	96, 97
Colonial treasurers paying pensions . . . . .	page 113
Commutation of pension—production of proof of age . . . . .	pages 121, 122
„ „ Re-opening of rejected applications . . . . .	112, 127
„ „ Cancellation . . . . .	126

	Rules.
<i>C—conold.</i>	
Commuted value—Payment of . . . . .	111, 125
"    "    Recovery from . . . . .	89, 113
Commencement of pension—Date of . . . . .	40
Compassionate allowance—Payment of . . . . .	65
Competent authority—Definition . . . . .	26
Controller of Military Accounts and Pensions—Powers to write off overpayments . . . . .	98
Convicted pensioners . . . . .	58
Court attachment of pensions . . . . .	62

## D

Deceased pensioners —Payment of pension to their estates . . . . .	60, 61
Definition of certain terms . . . . .	4
"    competent authority . . . . .	26
"    "claimant" . . . . .	81
Delay in settlement of claims to be avoided . . . . .	2
Disability pensions—Recovery from . . . . .	89
Duration of pension . . . . .	41

## E

Error in law—Overpayments due to . . . . .	93, 97
Error in fact—    "    " . . . . .	92, 96

## F

Family pensions—Payment of arrears . . . . .	78, 79
"    "    Overpayments . . . . .	94
Forfeiture of pensions . . . . .	58
Former service claims . . . . .	80

## G

Gratuity—Application for . . . . .	16, 17
"    Recovery of public claims from . . . . .	88, 89

## I

Identification of pensioners . . . . .	52, 53
Imprisonment of a pensioner . . . . .	58
Irrecoverable overpayments . . . . .	98

## L

Limitation of first claims for pension . . . . .	77, 78
--	--------

## M

Medical Board's fees in the case of a commutation . . . . .	109, 123
Medical examination in the case of a commutation . . . . .	107, 110, 119, 124
Military Treasure chests paying pensions . . . . .	page 97
Misconduct—Pensioners guilty of . . . . .	58
Mode of payment of pension . . . . .	42, 43
Money Orders—Payment of pension by . . . . .	55

## O

Order of British India allowance—Payment of . . . . .	92
Overpayment of pension—how adjusted . . . . .	92
"    "    due to an error in law . . . . .	93
"    "    not due to an error in law . . . . .	92
"    "    made to widows who have remarried . . . . .	95
"    "    in colonies . . . . .	96, 97
"    "    indicating defective system or failure of adult . . . . .	99

## P

Pension paying stations—List of . . . . .	pages 97 to 112
Pensions to be calculated to nearest anna . . . . .	20
Political misconduct of pensioners . . . . .	58
Post offices paying stations—List of . . . . .	pages 98 to 109
Premature discussion of pension questions . . . . .	3
Public claims—Definition . . . . .	Preamble
"    "    mode of recovery . . . . .	89
"    "    Recovery from commuted value . . . . .	113, 128
"    "    Recovery from pensions and gratuities . . . . .	88, 89

## R

Recoveries from pensions and gratuities . . . . .	88, 89
"    from commuted value of pension . . . . .	113, 128
Reduction of pension, if convicted of serious crime . . . . .	58
Re-employment of pensioners . . . . .	56
Restoration of a forfeited pension . . . . .	59

## S

Sanctions to the grant of pensions . . . . .	25
Service qualifying for pension—how verified . . . . .	18

## T

Transfer of payment of pensions in India . . . . .	63
"          "          "      between U. K., colonies, etc. . . . .	73
Treasure chests paying pension—List of . . . . . page	97

## U

United Kingdom—Payment in . . . . .	71
-------------------------------------	----

## W

Widows—Overpayments to those who remarry . . . . .	95
Write-off of overpayments . . . . .	
"          —Powers of Districts, Commands, etc. . . . .	92, 95
"          —Powers of the C. M. A. & P. . . . .	98
Withholding of pension . . . . .	58

*Table showing the numbers of the paragraphs in Pension Regulations, 1928 and the corresponding numbers in the present edition.*

1928 Edition.	1940 Edition.	1928 Edition.	1940 Edition.
Preamble.	Preamble, Parts I, II and III.	26	285, Part I.
1	188, 246, 258, Part I 181, Part II.	27	300, Part I.
1-A	65, 140, 165, 179, 193, 235 and 243, Part I. 189 and 349, Part II.	28	61, Part I.
2	3, Part I.	29	19, Part I.
	3, Part II.	30	56, Part I.
2-A	19, 20, 21, 22, 23, 26, 27, 28, 29, 30, 32, Part I.	31	Omitted.
2-B	46, 47, 48, 49, 50, Part I.	32	63, Part I.
2-C	Omitted.	32-A except note 1.	64 and 65, Part I.
2-D	24, Part I.	32-A, note 1	Omitted.
3	4, Part I.	33	71, Part I.
3-A	5, Part II.	34	70, Part I.
4	11, Part I.	35	72, Part I.
5	3, Part I, 4, Part II.	36	73, Part I.
5-A	5, Part I.	37	74 and 75, Part I.
6	12, 13 and 37, Part I.	38	69, Part I.
7	Omitted.	39	77, Part I.
8		40	76, Part I.
9		41	83, Part I.
10		42	88, Part I.
11	31 and 35, Part I.	43	89, Part I.
11-A	31, 33, 34 and 36, Part I.	44	Omitted.
11-B	31 and 34, Part I.	45	Blank.
12		46	31 and 127, Part I.
13		47	Blank.
14		48 except clause (iii).	11, 25 and 31, Part I.
15 and note 1	Omitted.	48 (iii)	Omitted.
15 note 2		49	78 and 84, Part I.
16		49-A	34, Part I.
17		49-B-50 except footnote.	Omitted.
18	31, Part I.	50 footnote.	91 and 92, Part I.
19		51	Blank.
20		52	95 and 96, Part I.
21		53	96, Part I.
22	35, Part I.	54	98, Part I.
23	284, Part I.	55	90, Part I.
24	283, Part I.	56	
25	298, Part I.	57	
	Blank.		

1928 Edition.	1940 Edition.	1928 Edition.	1940 Edition.
58 }	Omitted.	85	138, Part I.
59 }		86 (i) and (ii)	Omitted.
59-A	104, Part I.	86 (iii)	127, Part I.
59-A note	Omitted.	87	161, 162, 163, 164 and 165, Part I.
59-B	103, 104, Part I.	88	Omitted.
60 }		89	169, 170 and 171, Part I.
61 }	Blank.	90 }	
62	103, 109, 110 and 111, Part I.	91 }	Blank.
62-A }		92 }	
62-B }	114, Part I.	93	174, 175 and 176, Part I.
62-C	117 and 118, Part I.	93-A	186, Part I.
63 except note 2	124 and 126, Part I.	94	177, Part I.
63 note 2	Omitted.	95	183, Part I.
64 except note 1.	126 and 128, Part I.	96	Omitted.
64 note 1	Omitted.	97	178, Part I.
65	Omitted.	98	Blank.
66	262, Part I.	99	190, Part I.
67 (i) and (ii)	Omitted.	99-A except note	174 and 175, Part I.
67 except (i) and (ii).	127, Part I.	99-A note	Omitted.
68	Omitted.	99-B	174, Part I.
68-A except note	127 and 131, Part I.	100 except note and footnote	197, Part I.
68-A, note	Omitted.	100 note and footnote.	Omitted.
69	128, Part I.	101 except note	198, Part I.
70 }		101 note	Omitted.
71 }	127, Part I.	102	Omitted.
71-A }		103	40, Part III.
72	135, Part I.	104	199, Part I.
73 }		105	Omitted.
73-A }	127, Part I.	106	197, Part I.
74 except note 1	139 and 140, Part I.	107	200, Part I.
74 note 1	Omitted.	108 }	
75	145, Part I.	109 }	Omitted.
76	144, Part I.	110 }	
77	146, Part I.	111 }	
78	147 and 148, Part I.	112	204, Part I.
79	143, Part I.	112-A }	
80	150, Part I.	113 }	Omitted.
81	149, Part I.	113-A	102, Part II.
81-A	154 and 155, Part I.	113-B	101, Part II.
82	158, Part I.	113-C	103, Part II.
83	159, Part I.	113-D	104, Part II.
84	Omitted.	113-E	106, Part II.

1928 Edition.	1940 Edition.	1928 Edition.	1940 Edition.
114	105 and 117, Part II.	146	Omitted.
114-A	115 to 118, Part II.	146-A	127 and 135, Part II.
115 }		146-B	134, Part II.
116 }	125, Part II.	146-C	134, Part II.
117 }		147	126, Part II.
117-A	207 and 208, Part I.	148	133 and 134, Part II.
117-B	208, Part I.	149	3, 4 and 5, Part II.
117-C	Omitted.	150	133 and 136, Part II.
117-D	207 and 208, Part I.	151	136, Part II.
117-E	208 and 209, Part I.	152	64, Part III.
117-F	Omitted.	153	467, Part II.
118	213 and 215, Part I.	154 }	Blank.
119	213, Part I.	155 }	
120	217, Part I.	156 }	141, Part II.
121	214 and 218, Part I.	157 }	Omitted.
122	218 and 223, Part I.	158 }	
123	300, Part I.	159 }	
123-A except note 2.	Omitted.	160	137, Part II.
123-A note 2	218, Part I.	161 }	Omitted.
124	Omitted.	162 }	
125	218, 223 and 244, Part I	163	147, Part II.
126	219, Part I.	163-A	148, Part II.
127	262 and 276, Part I.	163-B	157, Part II.
128	2, 3 and 4, Part I.	164	149, Part II.
129	220, Part I.	164-A	150, 151 and 152, Part II.
130	221, Part I.	164-B	158, Part II.
131	250, Part I.	165	145, Part II.
132	231, 232, 233, 234, 236, 237, 300 and Appendix VII, Part I.	165-A	146, Part II.
133	Omitted.	165-B	143, Part II.
134	249, Part I.	165-C	158, Part II.
135	Omitted.	166	Omitted.
136	216, Part I.	167	161, 162, 163, 164, 165, 166, 167, 168, 172, 173, 176, 177, Part II and 42, Part III.
137 }		168	165, 169 and 173, Part II.
138 }	Omitted.	169	166, Part II.
139	242, Part I.	170	170, 171, 177, 179 and 180, Part II.
140 }		171	166, 170, 174, 175 and 178, Part II.
141 }	244, Part I.		
142 }		172 }	Omitted.
143 }	Blank.	173 }	
143-A	Omitted.	174 }	252, Part I.
144 }		175	253, Part I.
145 }	Blank.		

1928 Edition.	1940 Edition.	1928 Edition.	1940 Edition.
175-A	Omitted.	206-III	296, 297, 298, 300, 301, 302, 303, 304 and 314, Part II.
176	254, Part I.	207 except note 1	273 to 275, Part II.
177 } 178 }	Omitted.	207 note 1	Omitted.
179	255, Part I.	208 except note 4	238, 240 and 241, Part II.
180	256, Part I.	208 note 1	Omitted.
181	257, Part I.	209	245, 247, 248, 281, 282, 283 and 306, Part II.
182 } 183 }	186, 187 and 188, Part II.	210 except note 1	286, 287 and 288, Part II.
183-A	192, Part II.	210 note 1	Omitted.
183-B	1, Part II.	211 except note 2	251, 252, 253, 308, 309, 332, 333 and 334, Part II.
184	3, 5 and 203, Part II 58 and 59, Part III.	211 note 2	Omitted.
185	195 and 196, Part II.	212-I	Blank.
186	211, Part II.	212-II	Omitted.
187	212, Part II.	212-III	256, 257, 259, 260, 261, 268 and 269, Part II.
188	213, Part II and 17, 26 and 80, Part III.	212-IV	264, Part II.
189	202, 212 and 213, Part II.	212-V	Omitted.
190	213, Part II.	212-VI except note 3.	311 and 312, Part II.
191	215, Part II.	212-VI note 3	Omitted.
192 } 192-A } 192-B }	Omitted.	213	279, Part II.
193 except note	193, Part II.	213-A	Omitted.
193 note	Omitted.	214 (i)	336, Part II.
194	351, Part II.	214 notes 1 and 2	Omitted.
195	Omitted.	214 (ii)	Omitted.
196	200, Part II.	214 (iii) except item 3 with footnote and note 2, against this clause which have been omitted.	324, 325, 326, 329, 330, and 331, Part II.
197	201 and 361, Part II.	215	341, Part II.
198	Blank.	216	342, Part II.
199	201 and 202, Part II and 56, Part III.	216-A	198, Part II.
200	197, Part II.	217	223, Part II.
201	199, Part II.	Scale A	Scales A and B.
202	Omitted.	Scales B and C	Omitted.
202-A	5 (ii) and 200, Part II.	Scale D	Scale C.
203	216 and 217, Part II.	Scale E	Scale D.
204 } 205 except note }	Omitted.	Scale F	Scale E.
205 note	233, 241, 248, 253, 261 and 292, Part II.	Scale G	Scale F.
206-I	225, Part II.	Scale H	Omitted.
206-II	227, 228, 229, 231, 232, 233, 234 and 277, Part II.		

1928 Edition.	1940 Edition.	1928 Edition.	1940 Edition.
Scale I	Omitted.	247	402, 403 and 416, Part II.
Scale J	Scale G.	248	401, 402, 408, 409, 410 and 431, Part II and 56, Part III.
218 except note 1	316, 318, 319 and 320, Part II.	249	344, 345, 346, 347, 348, 349 and 397, Part II.
218 note 1	Omitted.	250	Blank.
219	339, Part II.	251	352, Part II.
220	Omitted.	251-A	350, Part II.
221		252	346, 404, 405, 406, 424, 425, 426, 427, 428 and 429, Part II.
222		252-A	409, Part II.
223		253	411, 412, 413 and 432, Part II.
224	344, 345, 346, 347, 348 349, 357, 358 and 388, Part II.	254	Omitted.
224-A	352 and 353, Part II.	255	Blank.
224-B	367, Part II.	256	Omitted.
225	359, Part II.	257	415, Part II.
226	365, Part II.	258	416, Part II.
227	366, Part II.	259	Omitted.
228	374, Part II.	260	469, Part II.
229	Blank.	261	470, Part II.
230		262	471, Part II.
231		263	472, Part II.
232		Appendix I	Deleted.
233		Appendix II	
234	368, Part II.	Appendix III (a)	262 to 270 and Appendix X, Part I, 457 to 461, 463, 464, Part II, 107, 109 to 113 and Appendix IV, Part III.
235	369 and 371, Part II.	Appendix III (b)	276 to 278, Part I, 457, 458, 460, 461 and 464, Part II, 119, 123 to 128 and Appendix V, Part III.
236	372, Part II.	Appendix III (c)	276 to 278, Part I.
237	374, Part II.	Appendix III (d)	26 Part III.
238	380, 381 and 382, Part II.	Appendix IV	Omitted.
239	389, 390 and 391, Part II.	Appendix V	361 and Appendix II, Part II.
240	Deleted.	Appendix VI	436, 438 to 442, Part II, 17, 26 and 65, Part III.
240-A	392, Part II.		
241 except note	359 and 370, Part II.		
241 note	Omitted.		
242	375 and 376, Part II.		
243	364, Part II.		
244	378 and 379, Part II.		
245	398, Part II.		
245-A	407, Part II.		
246	399 and 400, Part II.		